



Border Force

National Post Seizure Unit
Border Force
3rd Floor
Westpoint
Ebrington Street
Plymouth
PL4 9LT

Tel: 01752 765817
Lines open 10am to 11am
Monday to Friday

www.homeoffice.gov.uk

Euro Lex Partners

E mail office@eurolexpartners.co.uk

Date: 28th August 2026

Our Reference: [REDACTED]

Your Reference: [REDACTED]

Dear Sirs

Your client: [REDACTED]

Further to your request for the restoration of the seized tractor unit and trailer on behalf of your client.

The Seized Things

Date of Seizure	Place of Seizure
04/07/26	Dover

The things described below were seized under section 139 of the Customs & Excise Management Act 1979 ("the Act").

Description of excise goods	Quantity	Revenue (Excise duty & VAT)
Hand Rolling Tobacco	545.25 kgs	£329, 636.34

The tractor unit and trailer were liable to forfeiture under section 141 (1) (a) of the Act because they were used to carry excise goods that were liable to forfeiture: -

Make and model of Tractor Unit	Registration number
[REDACTED]	[REDACTED]
Make and model of Trailer	Registration number
[REDACTED]	[REDACTED]

Everyone involved in the transportation of goods into the UK must make themselves aware of the Customs procedures. This information is freely available at ports and airports in the UK, on the internet at www.gov.uk/duty-free-goods or from the Revenue & Customs National Advice Service on 0300 200 3700. They should also take reasonable care to ensure that their vehicles are not used to smuggle goods into the UK.

A Summary of the Restoration Policy for Commercial Vehicles

The general policy for the restoration of commercial vehicles is designed to tackle cross border smuggling rigorously and to disrupt the supply of excise goods to the illicit market significantly.

1) If the Commissioners are satisfied that the driver or haulier are knowingly involved in smuggling excise goods then:

If the revenue involved is significant, on the first detection the vehicle may not be restored.

In other cases, on the first detection the vehicle may be restored for a fee equal to 100% of the revenue involved; or the trade value of the vehicle (whichever is the lower). On the second or subsequent occasions the vehicle may not be restored.

2) If the Commissioners are not satisfied that the driver or haulier have carried out what Border Force consider to be basic reasonable checks which would have identified the illicit load: then on the first occasion the vehicle may be seized and restoration offered for a fee equal to 20% of the revenue involved; or the trade value of the vehicle (whichever is the lower). On the second detection the vehicle may be seized and not restored.

3) If we are satisfied that the driver and haulier have taken reasonable steps to ensure the legitimacy of the load the vehicle may be seized and restored free of charge.

4) Any vehicle adapted for the purposes of smuggling may not normally be restored.

My Decision

I have considered your client's request under section 152 (b) of the Customs & Excise Management Act 1979 ("the Act") and our policy.

In considering restoration I have looked at all of the circumstances surrounding the seizure, but I do not consider the legality or the correctness of the seizure itself.

I conclude that on this occasion **the unit and trailer will be restored free of charge:-**

- Neither the Border Force, nor anyone acting on its behalf, gives any warranty or makes any representation as to the quality, fitness or condition of the tractor unit and trailer or as to its freedom from damage or defect, howsoever arising.
- Anyone using the tractor unit and trailer on the public roads is responsible for ensuring that it is roadworthy and covered by any necessary MOT certificate, Vehicle Excise Duty ("tax") and insurance before it is so used.
- The tractor unit and trailer must be accepted as they stand.
- The tractor unit and trailer must be collected **at no expense to the Crown.**
- If the tractor unit or trailer is not roadworthy it must be transported **at no expense to the Crown.**
- The person collecting the tractor unit and trailer must produce satisfactory photographic proof of identity such as a passport or company identification document.

- The tractor unit and trailer will be released to someone other than the owner (e.g. an agent or employee) on production of written authority from the owner. Border Force may keep the document.
- The person collecting the tractor unit and trailer must inspect it and notify the Border Force of any complaint before leaving the collection site.

Warning: If the tractor unit and trailer, or any other vehicle owned (or operated by) the owner (or operator) of this vehicle, is found to be carrying smuggled goods in the future the Border Force may not restore it.

Collection Arrangements

Border Force cannot store vehicles indefinitely, and currently do not charge for the storage of the seized item/s. As empowered under section 152 (b) of the Customs and Excise Management Act 1979, any Border Force decision to restore the vehicle/s is discretionary and in line with any conditions that the Commissioners see fit. **A condition of restoration is the unit / trailer is collected within 45 days of the date of this letter. Failure to do so may result in the immediate disposal of the vehicle/s after the requisite time period.**

To arrange collection of the tractor unit and trailer, your client will need to contact our contractors GXO Logistics on 01304 663155 between 10.00-16.00 Monday to Friday quoting reference number [REDACTED] and seal number [REDACTED] and [REDACTED] **Please wait 48 hours after the receipt of this letter before contacting GXO to organise collection; this allows time for the release paperwork to go through.**

Yours faithfully/sincerely

[REDACTED]

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