UK Prohibition on the Import and Export of Khat

Customs Information Paper (14) 45

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<td>Introduction of a UK prohibition on the import and export of Khat.</td>
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<td>When effective:</td>
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<td>Extant until/expires:</td>
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1. Background

Khat is a herbal stimulant consisting of the leaves, stems and shoots of the shrub *Catha edulis*, imported into the UK primarily from Kenya, Ethiopia and Yemen. Traditionally it is known in a variety of different ways, including Miraa, Kaht, Chat and Qat. Khat use is mainly associated with the Somali, Ethiopian and Yemeni communities who chew it for its stimulant effect. Khat contains cathine and an alkaloid called cathinone, an amphetamine-like substance, which is said to cause excitement, euphoria and loss of appetite.

Classified under commodity code 121190 86 90, imports are currently relieved from duty, but are liable to payment of VAT at the standard rate of 20%.

2. Changes to the import and export of Khat.

With effect from 00:01 on 24 June 2014, Khat in all its forms will become a controlled Class C drug under the Misuse of Drugs Act 1971, in respect of which its importation and exportation will be prohibited in the absence of a Home Office licence.

Those businesses connected with the existing Khat trade are asked to note, and ensure compliance with, this legislative change.

Further information can be found on [www.gov.uk](http://www.gov.uk)
Issued on the 12 June 2014 by Customs Directorate, HMRC.

For general HMRC queries speak to the VAT, Excise & Customs Helpline on telephone: 0300 200 3700.

Your Charter explains what you can expect from us and what we expect from you.

For more information go to: Your Charter