

Foreword

This notice cancels and replaces Notice 3 (September 2004). Details of any changes to the previous version can be found in paragraph 1.2 of this notice.

Further help and advice

If you need general advice or more copies of Revenue and Customs notices, please ring the **National Advice Service on 0300 200 3700. You can call between 8.00 am and 8.00 pm, Monday to Friday.**

If you have **hearing difficulties**, please ring the **Textphone** service on **0300 200 3719**.

If you would like to speak to someone in **Welsh**, please ring **0300 200 3705, between 8.00 am and 6.00 pm, Monday to Friday.**

All calls are charged at the local rate within the UK. Charges may differ for mobile phones.

Other notices on this or related subjects

[1 A Customs guide for travellers entering the UK](#)

[8 Sailing your pleasure craft to and from the UK](#)

[143 A guide for international post users](#)

[200 Temporary importations](#)

[308 Temporary importation – means of transport](#)

[362 Imported antiques](#)

[364 Importing decorations and awards free of duty and VAT](#)

[368 Importing inherited goods free of duty and VAT](#)

[371 Importing goods for disabled people free of duty and VAT](#)

[728 New means of transport](#)

1. About the notice, the law and your rights

1.1 What is this notice about?

It tells you how to import your belongings and private motor vehicle into the UK from outside the EC. If you are bringing your private pleasure craft into the UK, you should also read our Notice 8 Sailing your pleasure craft to and from the UK.

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If you are importing into another EC country, we suggest you contact the customs authorities for that country. Most have customs representatives in their Embassies abroad.

You can find general information about your rights and entitlements in Sections 0 and 2, and advice on how to go through Customs on your arrival in the UK in Section 3.

Sections 4-8 tell you about the duty and tax reliefs that may apply to your belongings and vehicle, and the relevant conditions you must meet. The conditions vary, depending on whether you are visiting, moving to, or returning to, the EC.

Section 9 explains how your belongings are assessed for duty and tax if they do not qualify for relief, and Section 10 tells you how to register, license and insure your vehicle.

There is a glossary at Section 13 which gives the meaning of some of the particular words, phrases and abbreviations used.

1.2 Changes from the earlier version of this notice

The changes to the July 2002 edition of this notice, announced in Update 1 issued in March 2004, have been included in this version.

[Section 4](#) and other related paragraphs have been revised to reflect new procedures to follow if you are a visitor temporarily importing your belongings and vehicle.

Sections [5](#), [6](#) and [7](#) concerning transfer of residence to the EC and setting up secondary homes have been revised to make it clear that Customs will consider waiving or extending some of the time limits imposed where appropriate, and "possession" is now defined. Paragraph 5.2 clarifies that the relaxation of the duty/tax paid requirement also applies to spouses of persons in any of the eligible categories.

[Section 8](#) has been revised in respect of the conditions for VAT relief on returned belongings and vehicles by removing reference to continued ownership, and adding about VAT free purchases under personal export schemes.

The previous paragraphs in [Section 9](#) concerning estimates of duty and tax for vehicles have been deleted.

[Section 10](#) has been updated in relation to the vehicle registration and licence fee, and the procedures for temporarily imported vehicles.

You can access details of any changes to this notice since September 2004 on our Internet website at www.hmce.gov.uk or by telephoning the National Advice Service on 0300 200 3700.

This notice and others mentioned are available both on paper and on our website.

1.3 What law covers this notice?

For customs purposes, the law on which this notice is based is:

- The Customs and Excise Management Act 1979 (CEMA)
- The Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992
- Council Regulation 918/83
- Council Regulation 2913/92 and
- Commission Regulation 2454/93.

This notice explains our view of the law.

1.4 What happens if someone breaks the rules, or the law?

There are heavy penalties for misleading our officers, hiding belongings, or for not fulfilling a rule after a relief has been given. We may take away belongings and, if hidden in a vehicle, we may seize that too!

1.5 What are my rights?

We publish a 'Traveller's Charter' which is displayed at ports and airports, and is also available from our National Advice Service. This sets out how travellers can expect to be treated by us, and the standards which our staff at ports and airports are committed to meet. However, if you have a complaint about us, see inside the back cover of this notice for the procedure to follow.

You can also appeal against most of our decisions. You can find further details of the appeals procedure in Notice 990 Excise and Customs Appeals.

2. General information

2.1 Am I entitled to any duty-free allowances?

Yes. In addition to any of the reliefs in Sections 4 to 8 for which you may qualify, when you are travelling in from outside the EC you can have the relevant allowances for alcoholic drinks, tobacco products, perfume, toilet water and other goods, (popularly known as 'duty-frees') shown in our Notice 1 A Customs guide for travellers entering the UK. These allowances apply to goods obtained outside the EC or bought duty or tax free when leaving the EC, and which have travelled in with you.

2.2 What happens if I have pets?

Your pet counts as part of your belongings, but see paragraph 2.3 about the restriction on importing live animals.

2.3 Are there any prohibited and restricted goods?

Yes, there are some goods which are strictly controlled. Don't be tempted to import them illegally.

Prohibited goods are those banned completely. They include unlicensed drugs, offensive weapons, indecent and obscene material featuring children, pornographic material, counterfeit and pirated goods, meat, milk and other animal products.

Restricted goods are those which you cannot import without authority such as a licence. They include firearms, explosives and ammunition, live animals, endangered species, certain plants and their produce, and radio transmitters.

We give further details and contact numbers for advice in our Notice 1 A Customs guide for travellers entering the UK.

3. How to go through Customs

3.1 What should I do when I arrive at Customs?

In many instances, you will be able to go through the Green 'nothing to declare' Channel.

However, you must go to the Red Point or into the Red Channel and declare the following to us:

- 'duty-frees' exceeding the allowance limits (paragraph 2.1)
- prohibited or restricted goods (paragraph 2.3)
- goods for sale or
- belongings or vehicles which need to be declared under Sections 4-8 of this notice in order to be considered for relief from duty and tax.

If you are not sure what to do, declare your goods.

3.2 How do I declare?

Tell our officer what goods have arrived with you. It may help if you have a written list of the goods concerned, but the officer may still want to question you, examine your luggage or ask you to make a written declaration.

If the goods arrive **before** or **after** you, you must fill in and sign our forms as follows:

- Form C88 Single administrative document (SAD) - for your personal effects reasonably required for your journey over 4,000 euros in value, and pets, if you are importing them into the EC for a temporary period (see paragraph 4.2); in other cases
- Form C3 - for your belongings either if permanently imported, or if you are a student coming to the EC for a period of full time study
- Form C5 - for your pets if permanently imported
- Form C104A - if you are importing your private motor vehicle and setting up your normal home in the EC (in the unusual event of importing a private aircraft, you can also use this form, suitably modified)
- Form C179B - if you are bringing your private motor vehicle back again into the EC or
- Form C384 - if you are paying duty and/or tax on your private motor vehicle because it does not qualify for any of the reliefs dealt with in Sections 4 to 8 of this notice.

Most people employ a shipping agent to look after their needs if they cannot deal with us directly.

3.3 Where do I get the Customs forms?

From your shipping agent. Otherwise, contact our National Advice Service. The forms are also available on our website at www.hmrc.gov.uk.

3.4 Can Customs ask me to open my luggage?

Yes, because under the law, you must produce your luggage and its contents to us if our officer asks you to.

3.5 What items do I pay duty and tax on?

Anything which does not fulfil all the conditions for relief. Also, we may require security for the duty and tax (normally a cash deposit or banker's guarantee) until you prove all the relief conditions are fulfilled. The various reliefs available are explained in Sections 4 to 8.

If you have in the past paid duty and tax on items which you now think should have qualified for relief, contact us at the place where the charges were paid, explain the position and have your customs payment receipt available. We may be able to repay the charges.

3.6 How much must I pay and when?

Our officer will work out the duty and tax and tell you how much to pay. When you pay this sum, you will get a receipt. Keep the receipt as proof that you have paid duty and tax. Section 9 tells you what charges may be payable.

You must pay duty and tax at the time the belongings or vehicle are brought in.

If you cannot pay there and then, we will keep your belongings or vehicle and give you a receipt for them. You can get them back when you pay the sum due within the time limits shown on the back of the receipt. You must also pay postage if you want us to send them to you.

3.7 How can I pay?

Usually by one of the following:

- cash (either in sterling notes and coins, or euros in notes only)
- banker's draft from an approved bank
- cheque covered by a valid banker's cheque card
- eurocheque covered by a valid eurocheque card (up to certain limits)
- sterling travellers' cheque
- DELTA and VISA debit cards at most sea and airports or
- VISA and MASTERCARD credit cards up to a transaction limit of £1,000 at most sea and airports.

Note: If payments are made by cheque or banker's draft they must be drawn on a bank which is approved by us.

Most British banks have our approval.

When converting the price paid from foreign currency into sterling, we will use the rate of exchange in force at the time you present the documents.

4. Visiting the EC

Temporary Importation (TI) relief for your personal effects or private motor vehicle may be available if your normal home is outside the EC.

4.1 Personal effects

You can claim TI relief for personal effects reasonably required for a journey such as clothing, toiletries, personal jewellery and other articles clearly of a personal nature including pets. An illustrative list of eligible goods is given in our Notice 200 Temporary Importations. You can claim relief for your period of stay in the EC up to a maximum of 24 months.

Sporting firearms and ammunition are also eligible for relief, however you will need to hold a Full TI authorisation, and this requires our prior approval. You should apply on Form C&E 1331 at least one month before you intend to import. The form is available on our website at www.hmrc.gov.uk, or from our National Advice Service who can also advise you where to send your completed application. If we approve the application, we will issue you a TI authorisation number.

If you are a student coming to stay in the EC for the purpose of full time study, you do not need to use the TI procedures for the following items:

- clothing and household linen
- items you will use in your studies, for example calculators and PCs and
- household effects for furnishing your student's room.

There is a different relief available for those items which covers the whole period of your study. You can claim that relief by declaring the items as explained in paragraph 3.2, and completing Form C3 if appropriate.

4.2 How do I declare personal effects?

For eligible goods under 4,000 euros in value (except pets and firearms):

- if you accompany the goods you can go through the Green "nothing to declare" Channel as explained in paragraph 3.1

- if your goods arrive before or after you and will be declared on your behalf, for example by a fast parcel operator, freight forwarder or other agent, you must ensure you have advised them you are claiming TI relief. To clear their inventory they may need to use Form C21. If this is necessary, Form C21 should quote customs procedure code (CPC) 00 00 40. This identifies that goods are eligible for TI relief and, if under 4,000 euros in value (except pets and firearms), that they can be released without any further customs documents.

Note: if the above is not followed and your goods are declared to free circulation, duty and tax will be collected as appropriate.

To claim relief then, you will need to make a retrospective application for Simplified TI authorisation and provide a written declaration on Form C88 (SAD). If we approve the application, we will hold duty and tax on deposit as security. You will need to make an export declaration on Form C88 (SAD) when the goods leave in order for the security to be refunded.

For **pets**, or other eligible goods **over 4,000 euros** in value, a Simplified TI authorisation is required. To apply you will need to:

- make a declaration on Form C88 (SAD) quoting customs procedure code (CPC) 53 00 11 or, where VAT only is due, CPC 53 00 41
- provide security - this will be refunded when the goods leave the EC and you make a re-export declaration on Form C88 (SAD) quoting CPC 31 53 00.

For **sporting firearms and ammunition** a full TI authorisation is required, see paragraph 4.1. You will need to make a declaration on Form C88 (SAD) quoting customs procedure code (CPC) 53 00 00, or where VAT only is due CPC 53 00 40, quoting your TI authorisation number in box 44 of the form.

For further information about completing the entry see Volume 3, Part 3 of the Tariff.

4.3 Private motor vehicles

You can claim TI relief on a vehicle temporarily imported for private use (including any accompanying spare parts, accessories and equipment) if:

- It is registered outside the EC or, if not registered, belongs to you or someone else who has their normal home outside the EC
- You do not sell, lend or hire it out or otherwise dispose of it in the EC and

- You re-export the vehicle from the EC within 6 months, however if you are a student or someone fulfilling an assignment of a specific duration (for example a work contract) the vehicle can remain in the EC for the period of your studies or until the end of your assignment.

Note: you must also be aware of the UK's licensing, registration and vehicle excise duty (VED) requirements as explained in [Section 10](#). If your vehicle is not registered, see paragraph 10.3.

4.4 How do I declare my vehicle?

You can go through the Green "nothing to declare" Channel as explained in paragraph 3.1. Although no formal customs declaration to claim TI relief is required, you should complete a simple notification form C110, see [Section 12](#). You should complete this form in duplicate, but you do not need to present it to us at the port of entry. Instead, send one copy to our National Import Reliefs Unit (NIRU) at the address shown in paragraph 4.6, and keep the remaining copy with the vehicle whilst it is used within the UK. You can also complete the form and send it to NIRU before you arrive in the UK.

No formal customs declaration is required when the vehicle leaves the UK, however you should return your remaining copy of the notification form to NIRU.

Where unaccompanied vehicles need to be cleared for inventory purposes, the agent/forwarder/ferry operator may need to use Form C21. If this is necessary, Form C21 should quote customs procedure code (CPC) 00 00 20. This identifies that goods are eligible for TI relief and can be released without any further customs declaration. When you collect the released vehicle, complete the notification form C110 as above.

No TI declaration is required for normal spare parts, accessories and equipment that accompany a vehicle. However, where such items arrive separately, you will need to submit a declaration on Form C88 (SAD) quoting customs procedure code (CPC) 53 00 31 (or where VAT only is due CPC 53 00 41), and provide security. Security will be refunded when the items leave the EC and you make a re-export declaration on Form C88 (SAD) quoting CPC 31 53 00. For further information about completing the declaration, see Volume 3, Part 3 of the Tariff.

4.5 What if my vehicle is 50 years old or more?

Except in the circumstances described later in this paragraph, you will require an individual export licence from the Department for Culture, Media and Sport (DCMS) to re-export a motor vehicle which on the date of export from the UK is:

- over 50 years old and valued at £65,000 or more, if going to another EC country or

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- over 75 years old and valued at £30,400 or more, if being exported from the EC. For such exports from the EC, you should present the export licence to us at the time of shipment.

Full details are available from DCMS on 0207 211 6164, 6166, 6167 or 6168.

You will not need an export licence however if the vehicle:

- is going to another EC country, or is between 50 and 75 years old when exported from the EC and
- is being exported for less than 3 months for social, domestic or pleasure purposes, including attendance at a race, rally or non-commercial exhibition or
- was registered overseas and imported into the UK for less than 3 months for social, domestic or pleasure purposes, including attendance at a race, rally or non-commercial exhibition.

4.6 What if I want to extend the period of my visit, or decide to live permanently in the EC?

The period allowed under TI relief can, in exceptional circumstances, be extended within reasonable limits. You must write and explain why an extension is needed to our National Import Reliefs Unit (NIRU). Their address is:

NIRU
Custom House
Killyhevlin Industrial Estate
Enniskillen
County Fermanagh
Northern Ireland BT74 4EJ

Tel: 028 6632 2298

Fax: 028 6632 4018

Email: enquiries.niru.rbs@hmce.gsi.gov.uk

If you decide to live permanently in the EC, your personal effects and vehicle may then qualify for the other reliefs explained in this notice. You must write immediately to NIRU telling them of your decision to live permanently in the EC, and giving details of your imported personal effects and vehicle.

4.7 Is there any relief on vehicles imported by EC residents intending to emigrate?

If you usually live in the EC and intend to emigrate outside the EC, you can temporarily import a vehicle from outside the EC. You will not have to pay duty and tax as long as:

- you declare the vehicle to us as explained in paragraph 4.4
- it is exported within 3 months of its arrival in the EC and
- if requested, you can provide evidence of your emigration.

If you do not qualify for the reliefs from duty and tax under Sections 4 to 8, see [Section 9](#) on paying duty and tax.

See also [Section 10](#) on registering, licensing and insuring your vehicle.

5. Moving or returning to the EC on transfer of residence

For everyone who moves their normal home to the EC (including expatriate UK citizens). It also applies if you originally came to the EC as a visitor, but now intend to stay permanently.

(See [Section 6](#) if you are setting up a secondary home in the EC, and [Section 7](#) if you are coming to live in the EC and are newly-wed or shortly to marry.)

5.1 Can I get relief from duty and tax on transfer of residence?

Yes. You can bring in your belongings or vehicle free of duty and tax so long as you:

- are moving your normal home to the EC
- have had your normal home outside the EC for a continuous period of at least 12 months
- have possessed and used them for at least 6 months outside the EC before they are imported
- did not get them under a duty/tax free scheme (but see paragraph 5.2)
- declare them to us as explained in paragraph 3.2
- will keep them for your personal use and
- do **not** sell, lend, hire out or otherwise dispose of them in the EC within 12 months of importation, unless you notify us first and pay duty and VAT on disposal. Our National Advice Service can tell you how to do this.

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Belongings include clothing, furniture, portable tools of trade, pets and other household and personal effects, but **not** alcoholic drinks or tobacco products: you will not get relief on those unless they travel in with you and qualify for the duty-free allowances - see paragraph 2.1.

We will normally waive the second and third conditions if you could not meet them due to circumstances beyond your control. Explain the position to our officer when you declare your belongings or vehicle.

Generally speaking, "possession" means "to have" rather than "to own", but there are particular restrictions in relation to company vehicles imported by travelling sales representatives. Our National Advice Service can give you full details.

See paragraph 5.5 if any of your belongings or vehicle were previously taken out of the EC.

Other goods and vehicles imported for commercial purposes will not qualify for this particular relief. However, if you are also transferring your business to the UK, you may be able to claim the alternative relief on imported capital goods. See our Notice 343 Importing capital goods free of duty and VAT.

5.2 What if I bought my belongings or vehicle under a duty/tax-free scheme?

You will not get relief from duty and tax on these when you transfer your residence unless you meet the other conditions in paragraph 5.1 and when you obtained them you were:

- a diplomat or
- a member of an officially recognised international organisation or
- a member of NATO or the UK forces, or the civilian staff accompanying them or
- the spouse of one of these

or, you can prove duty and tax have since been paid and have not been, nor will be, refunded.

5.3 Can I send belongings or a vehicle in advance of my arrival?

Yes, but they must arrive no more than 6 months before you move or return to the EC, unless occupational commitments have forced you to leave your normal home outside the EC before being able to move to the EC as intended - in which case we will allow an appropriate extension. You may have to give us security for the duty and tax. We will discharge the security when you arrive and can prove you qualify for the relief.

Note: The 12 month restriction period on the sale or disposal of your belongings or vehicle will start on the date they arrive and are granted relief.

5.4 Can I import belongings or a vehicle after my arrival?

Yes, but they should normally arrive no more than 12 months after the date you move or return to the EC. We will waive this condition if you can provide us with a reasonable explanation for the delay.

Note: The 12 month restriction period on the sale or disposal of your belongings or vehicle will start on the date they arrive and are granted relief.

5.5 What if my belongings or vehicle were previously taken out of the EC?

[Section 8](#) explains how belongings or vehicles taken out of the EC may be returned free of customs duty, excise duty and VAT under a different relief. Generally, the conditions for relief under Section 8 are not as strict as in paragraph 5.1. For example, there is no 12 month disposal restriction on the goods after they have been imported.

If you make the position clear to us, and meet the relevant conditions, we will grant whichever relief is more favourable for you.

5.6 How do I prove use and possession of a vehicle outside the EC?

You should bring with you any papers you have, for example:

- any purchase invoices
- foreign registration papers
- police certificate of registration or
- insurance policy.

5.7 What if I inherited any of my belongings or vehicle?

You should read our Notice 368 Importing inherited goods free of duty and VAT about importing them. Generally the conditions for relief under that Notice are not as strict as in paragraph 5.1. For example, there is no 12 month disposal restriction on the goods after they have been imported.

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If you make the position clear to us, and meet the relevant conditions, we will grant whichever relief is more favourable for you.

If you do not qualify for the reliefs from duty and tax under Sections 4 to 8, see [Section 9](#) on paying duty and tax.

See also [Section 10](#) on registering, licensing and insuring your vehicle.

6. Secondary homes

For everyone who is setting up a secondary home in the EC or giving up a secondary home outside the EC.

6.1 Can I get relief on goods for setting up a secondary home in the EC?

Yes. You can bring in household effects for setting up a secondary home in the EC free of duty, but not VAT, if you:

- still have your normal home outside the EC
- have had your normal home outside the EC for a continuous period of at least 12 months
- either own the secondary home in the EC or are renting it for at least 24 months
- do not let the secondary home to a third party while you or your family are absent
- have possessed and used the effects for at least 6 months before they are imported (generally speaking, "possession" means "to have" rather than "to own")
- declare them to us as explained in paragraph 3.2 and
- do **not** sell, lend, hire out or otherwise dispose of them in the EC within 24 months of importation, unless you notify us first and pay duty on disposal. Our National Advice Service can tell you how to do this.

We will normally waive the second and fifth conditions if you could not meet them due to circumstances beyond your control. Explain the position to our officer when you declare the household effects.

Remember: You will still have to pay UK VAT.

6.2 What if I give up my secondary home outside the EC?

There is no special relief from duty and tax for bringing in belongings from that home. However, for belongings which were previously taken out of the EC, see Section 8.

If you do not qualify for the reliefs from duty and tax under Sections 4 to 8, see Section 9 on paying duty and tax.

See also Section 10 on registering, licensing and insuring your vehicle.

7. Marriage relief on transfer of residence to the EC

For newly-weds or those shortly to marry who are coming to live in the EC.

7.1 How do I qualify for this relief?

You can bring in the wedding outfits of the bride and groom and your other household effects free of duty and tax, if you:

- have had your normal home outside the EC for a continuous period of at least 12 months
- are moving your normal home to the EC on marriage
- declare them to us as explained in paragraph 3.2 along with proof of the marriage and
- do not sell, lend, hire or otherwise dispose of them in the EC within 12 months of importation, unless you notify us first and pay duty and VAT on disposal. Our National Advice Service can tell you how to do this.

We will normally waive the first condition if you could not meet it due to circumstances beyond your control. Explain the position to our officer when you declare your belongings.

It does not matter:

- how long you have had the goods for the purpose of this relief
- if the actual wedding takes place in or outside the EC or
- if you are the only one moving your normal home to the EC because your spouse already lives there.

7.2 What is excluded from relief?

- motor vehicles and their trailers
- caravans
- mobile homes
- pleasure boats
- aircraft and
- alcoholic drinks and tobacco products.

Although excluded from this relief, some of these may alternatively qualify for relief under Sections [5](#) or [8](#).

7.3 Can wedding gifts get duty and tax relief too?

Yes, they can come in free of duty and tax so long as you meet the conditions in paragraph 7.1 and the gifts are:

- intended for you
- of a kind normally given on marriage
- given by persons who normally live outside the EC and
- declared to us (see paragraph 3.2) along with proof of the marriage.

This relief does not apply to alcoholic drinks and tobacco products however.

In addition, wedding gifts which are sent or brought to you are only allowed the relief if each gift is worth no more than:

- £800.

There is no monetary limit for wedding gifts if you bring them with you as part of your personal belongings.

7.4 Can goods arrive before the wedding?

Yes, so long as they arrive no sooner than 2 months before the wedding. We will waive this condition if their earlier arrival is due to circumstances beyond your control. You will have to give us security for the duty and tax. We will allow relief and discharge the security when you provide proof of your marriage.

7.5 Can goods arrive after the wedding?

Yes, so long as they arrive no later than 4 months after the wedding, they can be brought in free of duty and tax. We will waive this condition if their delayed arrival is due to circumstances beyond your control. You must provide proof of your marriage and satisfy our officer that you are setting up your normal home in the EC.

7.6 What proof of marriage do I need?

Show us a copy of your marriage certificate or similar proof.

7.7 How do I get the security discharged?

Fill in the form at [Section 11](#) (or submit a claim using the same wording as the form if you are accessing this notice on our website and cannot download the form). Tear it off, and send it with a copy of your marriage certificate or similar proof to us at the place where the security was taken. We will repay any cash deposit to the person who paid it.

If you do not qualify for the reliefs from duty and tax under Sections 4 to 8, see [Section 9](#) on paying duty and tax.

See also [Section 10](#) on registering, licensing and insuring your vehicle.

8. Returned belongings or vehicles previously exported from the EC

For everyone who brings belongings or a vehicle back again into the EC.

8.1 Can I bring back belongings or a vehicle free of duty and tax?

Yes, as long as:

for customs duty purposes:

- if they, or any components, were previously imported into the EC, any customs duty was paid and not refunded when they were exported from the EC
- they have had no alteration outside the EC other than necessary running repairs and
- they are brought back to the EC within 3 years*.

for VAT purposes:

- they were taken outside the EC by you or on your behalf
- any VAT or equivalent turnover tax had been paid on them in the EC and not refunded when they were taken outside the EC
- they were not purchased free of VAT or equivalent turnover tax in the EC under any personal export schemes and
- they have had no alteration outside the EC other than necessary running repairs and
- they are brought back to the EC within 3 years.

Note: For both customs duty and VAT purposes we will waive the three year time limit if you can meet the other conditions and we are satisfied the belongings or vehicle were indeed previously in the EC and are not being imported in the course of business.

for excise duty purposes:

- they were previously exported from the UK and
- the excise duty was paid before they were taken out of the UK, and has not been nor will be refunded.

You need not declare your belongings or vehicle to us if you bring them into the UK with you and they meet these conditions. If they arrive before or after you, you must declare them as explained in paragraph 3.2.

If our officer questions you, the production of any purchase invoices showing payment in the EC of duty and/or tax on your goods can be very useful in proving that you are entitled to partial or total relief.

If you do not qualify for the reliefs from duty and tax under Sections 4 to 8, see Section 9 on paying duty and tax.

See also Section 10 on registering, licensing and insuring your vehicle.

9. Paying duty and tax

If you cannot fulfil the relief conditions in Sections 4 to 8, you must pay duty and tax when you import your belongings or a vehicle into the UK (but see paragraph 9.2).

9.1 What are the duty rates?

At the time of printing, the full rates of duty on vehicles are:

Vehicles	New or used	Rates
Motor cars	Either	10%

Motorised caravans		
Motor cycles (including mopeds and motor scooters) not exceeding 250 cc	Either	8%
Motor cycles (including motor scooters) exceeding 250 cc	Either	6%

If your vehicle is not one of these kinds, and for other belongings, our officer will advise you of the rate of duty.

(See paragraph 9.5 about the values for vehicles.)

9.2 What happens to belongings and vehicles from countries having preferential trade agreements with the EC?

You will be able to claim a preferential (reduced or nil) rate of customs duty at import if:

- they are being imported from a country with which the EC has concluded a preferential trade agreement and they are covered by the provisions of that agreement
- they satisfy the relevant origin conditions and
- you produce proof of preferential origin (a valid preference certificate or where applicable, a declaration on an invoice or other commercial document) if required by us.

You will still have to pay VAT.

You will find out more about importing under preference in our Notice 826 Tariff Preferences Imports.

9.3 What is the VAT rate?

At the time of printing it is 17.5% on most goods. Certain works of art, antiques and collectors' items have an effective VAT rate of 5%. We explain how vehicles are valued for VAT in paragraph 9.5.

9.4 What are tax-free scheme vehicles?

If your vehicle was originally supplied in the UK under a tax-free scheme as described in Notice 705 Buyer's guide to personal exports of motor vehicles to destinations outside the EC, you can only re-import it into the UK free of duty and tax if it qualifies for one of the reliefs set out in Sections 4-8.

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If it does not qualify for any of the reliefs, the duty and tax will normally be payable on the value of the vehicle at the time you re-import it at the rates which then apply. However, if you bring it back to the UK within 6 months of the date by which it should have been exported under the original conditions, you will be liable to pay:

- the VAT due at the time the vehicle was originally supplied and
- duty - if payable - based on the value of the vehicle at the time you import it.

9.5 How do you fix values of vehicles?

New vehicles

Value for customs duty

This is the price paid for the vehicle (supported by the purchase invoice) plus the cost of transport and insurance to the point of entry to the EC (supported by documentary evidence, where possible).

Value for VAT

This is:

- the price paid for the vehicle (supported by the purchase invoice)
- the cost of transport and insurance and any commission to the point of entry into the UK (all supported by documentary evidence, where possible) plus
- the duty (if payable).

Used vehicles

This is the value for duty (if payable) and VAT. If the vehicle is imported within 1 month of purchase, we usually use the price paid overseas plus transport and insurance costs. Otherwise we normally use the wholesale value in the UK. In some cases, when using wholesale value, we will make an allowance for left hand drive vehicles.

Note: In the case of valuations for duty and VAT based on the wholesale value, we allow for tax being included in the UK wholesale price level.

When converting the price paid from foreign currency into Sterling, we will use the rate of exchange in force at the time the documents are presented.

10. Registering, licensing and insuring your vehicle

10.1 How do I register and license my vehicle if imported to stay permanently in the EC?

(a) On import

When your vehicle has been admitted free of duty and tax under the relief in Section 5, or when all duty and tax has been paid at importation, we will give you:

- a Customs clearance Form C&E 386 or C&E 388 and
- the appropriate PI notice and SVA leaflet issued by the Department for Transport (DfT) which set out the legal requirements which you must satisfy before you register the vehicle.

You must go without delay to the nearest Local Office (LO) of the Driver and Vehicle Licensing Agency (DVLA) to get your vehicle registered and licensed. Take along the clearance form we give you as the LO may ask you for it. **Please note - the only circumstances in which you can drive your vehicle before these formalities are completed is to and from a pre-arranged SVA/MoT test.** You will find contact numbers in your phone book under 'Driving and Vehicles'.

You have to pay a fee of £38 on the first registration and licensing of a motor vehicle in the UK. The fee is designed to cover the administrative costs associated with registration of the vehicle throughout its life. The fee is applicable to all vehicles except those first registered and licensed in the 'Disabled Exempt' taxation class.

(b) After import

If your vehicle has been admitted free of charges under the relief in Section 5, the DVLA will issue the vehicle registration document in due course. This will be endorsed with the words 'Customs restricted until (date)'. The date will be when the restriction on disposal expires.

You can get a new unendorsed registration document:

- (i) when the one-year period of restriction ends or
- (ii) if you pay duty and tax to Customs before that time. Our National Advice Service can tell you how to do this.

To get your new registration document, you should apply to the LO which registered your vehicle when you brought it into the UK. You will need to send your restricted registration document with your application.

If you have paid duty and tax ((b) (ii) above), you will need to send our Customs Form C&E 386 with your application.

10.2 What if I live in Northern Ireland?

The registration arrangements are different from those described in paragraph 10.1. Further details can be found on the Driver and Vehicle Licensing Northern Ireland website at www.dvlni.gov.uk, or by writing to or phoning:

Driver and Vehicle Licensing Northern Ireland
County Hall
Castle Rock Road
Coleraine
BT51 3TA

Tel: 028 7034 1461

10.3 Temporarily imported vehicles

(a) **If you are a non EC visitor** and satisfy the conditions for TI relief in paragraph 4.3, your vehicle does not need to be registered in the UK in order to claim relief from duty and tax. Although TI relief does not relieve Vehicle Excise Duty (VED), for DVLA purposes your vehicle will usually be exempt from UK licensing and registration requirements provided it:

- complies with the licensing and registration requirements of the home country
- has a current vehicle registration certificate issued by the authorities of the home country i.e. where the keeper/owner of the vehicle resides and
- displays the home registration bearing a mark in letters or numbers identifiable in the UK, together with the home country's nationality sign.

If your vehicle displays a third country registration plate bearing a mark in letters or numbers that are **not identifiable in the UK**, you will need to contact NIRU at the address shown in paragraph 4.6. Provided you and the vehicle satisfy the conditions for TI relief, they can arrange for the reverse of your notification of arrival/departure form C110 (see paragraph 4.4) to be stamped by a customs officer. You will then need to have the vehicle registered under a temporary registration mark for the period of your visit. To do this, present the endorsed notification form to:

- an office of the RAC motoring organisation at your port of arrival in the UK (they act as agents of the DfT for such registrations) or

- Wimbledon Driver and Vehicle Licensing Agency Local Office
Connect House
133-137 Alexandra Road
Wimbledon
SW19 7JY

If the vehicle is **not registered in the home country**, relief from duty and tax can still be claimed but the vehicle must be licensed and registered in the UK and VED paid. To do this you must first contact the National Import Reliefs Unit (NIRU) at the address shown in paragraph 4.6 to request form C&E 388. This form when endorsed by NIRU verifies for DVLA purposes that the vehicle is held under TI relief. This must be presented to a DVLA local office when you license and register the vehicle. When the vehicle is re-exported from the UK you can claim a refund of VED from the DVLA. Refunds will only be paid on surrender of the disc and only for complete calendar months left to run.

(b) **If you are an EC resident** intending to emigrate and you satisfy the conditions for TI relief in paragraph 4.7, you will need to register your vehicle in the UK if it is not registered outside the EC as explained in paragraph (a).

If at any time during your stay in the UK your vehicle no longer qualifies for relief under paragraphs 4.3 or 4.7 you must contact NIRU to pay any duty and tax due. You will also need to register and license the vehicle in the UK with the DVLA.

10.4 What vehicle insurance do I need?

Before you drive a private vehicle on UK roads, you must be insured against third party liabilities.

If you get the temporary importation reliefs at paragraphs 4.3 to 4.7, you need no further insurance if your vehicle is:

- covered by a valid 'Green Card' or
- normally based and currently insured in another EC country or in Liechtenstein, Norway and Switzerland.

In all other cases, you can arrange insurance cover prior to arrival through a UK insurance company or broker. If you experience difficulties in obtaining cover, the British Insurance Brokers' Association (BIBA) should be able to help. You can contact BIBA at: BIBA House

14 Bevis Marks
London
EC3A 7NT

Tel: (0)20 7623 9043.

Note: If you keep your vehicle permanently in the UK, the DfT require full or third-party liability insurance before your vehicle can be registered and licensed. A 'Green Card' will not be accepted.

11. Claim for discharge of security

(referred to in paragraph 7.7.)

CLAIM FOR DISCHARGE OF SECURITY

1. Name.....

2. UK address.....

.....

3. Date of importation.....

4. Place of importation.....

5. Goods.....

.....

6. Amount of deposit/type of other security.....

7. Declaration

I declare that:

(a) I have moved my normal home (as explained in the glossary).

From

where I had my normal home for.....(years).

(b) my marriage took place on.....(date).

I enclose the original Customs receipt for the security and a copy of my marriage certificate (or similar). I wish to discharge the security.

I understand that any repayment will be made only to the person who paid the deposit.

The address where any repayment is to be sent is

.....

.....

Signed.....Date.....

12. Temporary importation: notification of arrival/departure of a private motor vehicle (Form C110)

(referred to in paragraph 10.3)

[Form C110 Temporary Importation: notice of arrival of a private motor vehicle](#)

13. Glossary of Terms

(referred to in paragraph 1.1)

In this notice, these words have the following meaning:

Belongings: The goods you keep for your personal or household use, for example caravans, bicycles, clothing, cameras, furniture, pets and riding animals.

Note: Alcoholic drinks, tobacco products and tools of trade are not included unless specifically mentioned in the relevant section of this notice.

Business use: The use of a vehicle for an activity carried out for financial gain or consideration.

Customs duty: A tax we charge on imported goods.

Diplomat: A UK or foreign diplomat, and also a member of staff:

- working in an Embassy, Consul or High Commission;
- of the Foreign and Commonwealth Office (FCO); or
- of any organisation working in support of the FCO or in association with Embassies, Consuls and High Commissions.

Duty and tax: Customs duty, excise duty, and VAT, as applicable.

EC: The European Community: Austria, Belgium, Cyprus*, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Republic of Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden and the UK.

*The European Commission has advised that the application of the Community Customs Code and 6th VAT Directive shall be suspended in those areas of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control. Goods from those areas will continue from 1 May 2004 to be treated as non-EC imports.

Euro: The European single common currency unit.

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Excise duty: An indirect tax we charge on beer, wine, made-wine, cider, perry, spirits, mineral oil, cigarettes and other tobacco products.

Household effects: Furnishings and fittings for the home, and also personal items such as cameras, linen, jewellery and clothing.

Members of the family: Relatives (that is, spouse, parents, children and their spouses, and brothers and sisters and their spouses).

Normal home: Where you usually live. For customs purposes, that is where you spend at least 185 days in a period of 12 months, because of your work and personal connections. But if:

- you have no work connections; or
- your work and personal connections are in different countries,

then your normal home is where your personal connections are.

However, if you are a UK citizen working outside the EC, 'normal home' can mean where you are working, even if your personal connections are in the UK. You must live, or have lived there, for at least 185 days in a 12 month period.

Note: your normal home is not necessarily the country in which you were born or hold citizenship. As an example, if you are a UK citizen returning to the UK with your family after working in the USA for 5 years, then your normal home is the USA.

Outside the EC: Any country which is not in the European Community (see EC above). The Special Territories and Customs Union countries are also counted as outside the EC for excise duty and VAT purposes.

Private motor vehicle: When visiting the UK:

- any road vehicle solely for private use.

When bringing a vehicle permanently into the EC:

- any road vehicle (and any trailer) which is neither built, nor being used to:
- carry more than 9 people including the driver
- carry goods and
- do any job apart from carrying people.

Private use: The use of a road vehicle, trailer or caravan (whether or not motorised) for other than business.

Relief: Freedom from paying duty and tax when you meet the relevant conditions.

Secondary Home: A home which you:

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- either own or rent and
- use only occasionally, (that is, not where you usually live).

Special Territories and Customs Union countries: Countries or areas that are either part of, or have a union with, the EC for customs duty purposes, but are not part of the fiscal (excise duty and VAT) territory of the EC. Vehicles and belongings coming from these territories or countries are therefore liable to VAT and excise duty (if appropriate) unless any of the reliefs explained in this notice apply.

These countries and areas are:

- the Åland Islands
- Andorra*
- the Canary Islands
- the Channel Islands
- French Guiana
- Guadeloupe
- Martinique
- Mount Athos
- Reunion
- San Marino and
- Turkey.

*Andorra has a union with the EC for goods in Chapters 25-97 of the Tariff only.

Student: A person attending a school, college or university in the EC for full-time study.

Tax-paid: All taxes due on the goods wherever purchased have been paid and have not been, nor will be, refunded.

UK: The United Kingdom: England, Scotland, Wales, Northern Ireland, (not the Channel Islands).

VAT: Value Added Tax.

Do you have any comments?

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

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HM Revenue and Customs Frontiers, Duty Suspensions and Reliefs Team
Portcullis House
Victoria Avenue
Southend on Sea
Essex SS2 6AL

Please note this address is **not for general enquiries**. You should ring our National Advice Service about those.

If you have a complaint or suggestion

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'HM Revenue and Customs - complaints and suggestions' in your local telephone book. Ask for a copy of our code of practice 'Complaints and putting things right' (Notice 1000). You will find further information on our website at <http://www.hmrce.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Revenue and Customs

You can contact the Adjudicator at:

The Adjudicator's Office
Haymarket House
28 Haymarket
LONDON
SW1Y 4SP

Phone: (020) 7930 2292

Fax: (020) 7930 2298

E-mail: adjudicators@gtnet.gov.uk

Internet: <http://www.adjudicatorsoffice.gov.uk/>

Update 1 issued January 2007

On 1 January 2007 Bulgaria and Romania will join the European Union. The total number of Member States will rise to 27.

This update provides information on the additional countries to be included in section 13.

Amendment

13 Glossary of terms

After the list of EC states *insert*

Update 2 issued October 2007

This update reflects TI relief amendments and new CPC codes.

The NIRU email address and the telephone number for the DVL Northern Ireland have also changed.

	Page	Paragraph	Amendment
	8	3.2	1st Bullet point, after '4,000 euros in value' insert ' for sporting firearms and ammunition regardless of their value ' and pets,
Address correction	9	3.3	Delete hmce.gov.uk Insert hmrc.gov.uk
	11	4.1	Delete paragraph from 'hold a Full TI authorisation and this requires our prior approval. You should apply on Form C&E 1331 at least one month before you intend to import. The form is available on our website at www.hmce.gov.uk or from our VAT, Excise and Customs Duties Advice Line who can also advise you where to send your completed application. If we approve the application, we will issue you a TI authorisation number.' Insert new text after: Sporting firearms and ammunition are also eligible for relief however you will need to 'present a British Visitors Permit when they are imported. Further information is available on the Home Office website at www.homeoffice.gov.uk
	12	4.2	2nd bullet point delete '(CPC) 00 00 40' Insert '(CPC) 00 00 040' After ' Note: if the above is not followed and your goods are declared to free circulation, duty and tax will be collected

			<p>as appropriate.'</p> <p>Delete the remaining text and insert:</p> <p>'To claim relief you will need to apply for a retrospective, Simplified TI authorisation on Form C88 quoting customs procedure code (CPC) 53 00 D04 or, where VAT only is due, CPC 53 00 003, see Notice 200 Section 5 for further details. If we approve the application you will also need to make a re-export declaration on Form C88 (SAD) quoting CPC 31 53 000 when the goods leave the EC. If you do not use the correct re-export CPC you will incur a debt and be liable for customs charges due on the goods.</p> <p>For pets and sporting firearms regardless of value or other eligible goods over 4,000 euros in value, a Simplified TI authorisation is required. To apply you will need to make a declaration on Form C88 (SAD) quoting customs procedure code (CPC) 53 00 D04 or, where VAT only is due, CPC 53 00 003</p> <p>For goods which are over 4000 euro in value you will also need to provide security - this will be refunded when the goods leave the EC. When you re-export the goods you must make a declaration on Form C88 (SAD) quoting CPC 31 53 000.</p> <p>For further information about completing the entry see Volume 3, Part 3 of the Tariff.'</p>
	13/14	4.4	<p>Delete 3rd para '(CPC) 00 00 20'</p> <p>Insert '(CPC) 00 00 020'</p> <p>Delete 4th para '(CPC) 53 00 31'</p> <p>Insert '(CPC) 53 00 D27'</p> <p>Delete 4th para '(CPC) 53 00 41'</p>

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			<p>Insert '(CPC) 53 00 003'</p> <p>Delete 4th para '(CPC) 31 53 00'</p> <p>Insert '(CPC) 31 53 000'</p>
Change the NIRU address	15	4.6	<p>Delete niru.rbs@hmrc.gsi.gov.uk</p> <p>Insert niru@hmrc.gsi.gov.uk</p>
DVLNI contact phone number	31	10.2	<p>Delete Tel 028 7034 1461</p> <p>Insert Tel 0845 402 4000</p>
Revised form C110	35	12	Revised form