



**HM CUSTOMS AND EXCISE**  
<http://www.hmce.gov.uk>

## **Notice 3**

### **Bringing your belongings and private motor vehicle to the United Kingdom from outside the European Community**

**July 2002**

This notice cancels and replaces Notice 3 (January 2002). 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 Customs and Excise notices, please ring the **National Advice Service** on **0845 010 9000**. 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 **0845 000 0200**.

If you would like to speak to someone in **Welsh**, please ring **0845 010 0300**, 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:**

Notice 1 **A Customs guide for travellers entering the UK**; Notice 8 **Sailing your pleasure craft to and from the UK**; Notice 143 **A guide for international post users**; Notice 343 **Importing capital goods free of duty and VAT**; Notice 350 **Importing private gifts free of duty and VAT**; Notice 362 **Imported antiques**; Notice 364 **Importing decorations and awards free of duty and VAT**; Notice 368 **Importing inherited goods free of duty and VAT**; Notice 371 **Importing goods for disabled people free of duty and VAT**; Notice 728 **Motor vehicles, boats, aircraft: intra-EC movements by private persons**; Notice 826 **Tariff Preferences Imports**

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## **1. About the notice, the law and your rights**

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### **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 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 1 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 which 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**

Section 4 and other related paragraphs have been extensively revised since the January 2002 edition of this notice to reflect new procedures to follow if you are a visitor temporarily importing your belongings and vehicle. In section 10, paragraphs 10.1, 10.2 and 10.5 have also been revised to clarify the position regarding driving your vehicle before completion of the registration and licensing formalities, the registration arrangements for N. Ireland, and who to contact in the UK if you need to arrange insurance cover for your vehicle.

You can access details of any changes to this notice since 1 June 2002 on our Internet website at [www.hmce.gov.uk](http://www.hmce.gov.uk).

This notice and others mentioned are available both on paper and on our Internet 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

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### 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, you can have the following allowances for alcoholic drinks, tobacco products, perfume and toilet water and other goods, (popularly known as 'duty-frees'), obtained outside the EC or in a duty free shop on the way out from the EC, and carried in personally by you. These are also shown on the display posters in the baggage halls.

#### Tobacco products:

- |              |           |      |
|--------------|-----------|------|
| • Cigarettes |           | 200  |
|              | <b>or</b> |      |
| • Cigarillos |           | 100  |
|              | <b>or</b> |      |
| • Cigars     |           | 50   |
|              | <b>or</b> |      |
| • Tobacco    |           | 250g |

#### Alcoholic drinks:

- |   |            |          |
|---|------------|----------|
| • Still table wine                                |            | 2 litres |
|   | <b>and</b> |          |
| • Spirits, strong liqueurs over 22% volume        |            | 1 litre  |
|   | <b>or</b>  |          |
| • Fortified or sparkling wine, and other liqueurs |            | 2 litres |

#### Perfume

60 cc/ml

#### Toilet water

250 cc/ml

#### Other goods (including gifts, souvenirs, cider and beer)

£145 worth

#### No one under 17 is entitled to tobacco or drinks allowances

**Note:** These allowances also apply if you are arriving from the Special Territories and those countries having Customs Unions with the EC (see the glossary at section 13).

### 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, fish and birds.

### 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. They include:

- unlicensed controlled drugs such as opium, heroin, morphine, MDMA (Ecstasy), cocaine, cannabis, amphetamines and lysergide (LSD);
- **Note:** There are heavy sentences (including life imprisonment), if convicted for breaking these restrictions.
- counterfeit coins and banknotes;
- firearms (including gas pistols, gas canisters, electric shock batons, stun guns, and similar weapons), ammunition and explosives (including flares incorporating a barrel);
- flick knives; butterfly knives, belt buckle knives, push daggers, hand and foot claws, death stars, blowpipes and blowguns, swordsticks, knuckle dusters, telescopic truncheons which extend by use of a spring or other device in or attached to their handles, and some types of martial arts equipment;
- pornographic material other than that which depicts the types of consensual sexual activity between adults which can be legally purchased in the UK;
- indecent and obscene material featuring children, such as books, magazines, films, videotapes, laser discs and software;
- meat and poultry, and most of their products (whether or not cooked), including ham, bacon, sausage, paté, eggs and milk;

- radio transmitters (CB radios, walkie-talkies, cordless telephones and similar items) not approved for use in the UK;
- plants, and plant produce, including trees and shrubs, soil, potatoes and certain other vegetables and fruit, bulbs and seeds; and
- most animals and all birds or fish, whether alive or dead (for example, stuffed) and certain articles derived from protected species including furskins, ivory, reptile leather, stony corals and goods made from them.

**Note:** You can import cats and dogs from a limited number of countries without the need for a period of quarantine if they comply with the terms of the Pet Travel Scheme. Cats and dogs which are not eligible for the Scheme remain liable to quarantine and the issue of a British import licence prior to arrival. This also applies to other animals such as rabbits, rats, mice, hamsters, monkeys and guinea pigs. You can get full details from the Department for Environment, Food and Rural Affairs (DEFRA). We list the appropriate phone numbers on our Form C5.

If you are thinking of importing any of the above goods, ask our National Advice Service about the conditions in plenty of time before you travel.

### **3. How to go through Customs**

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#### **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 you have to declare. 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 C108 – for your belongings, pets and private motor vehicle if you are importing them into the EC for a temporary period under the procedures in Section 4; in other cases:
- Form C3 - for your belongings if permanently imported;
- Form C5 - for your pets if permanently imported;
- Form C33 - if you are furnishing a secondary home in the EC;
- Form C104A - if you are importing your private 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); or
- Form C179B - if you are bringing your private motor vehicle back again into the EC.

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 Internet website at <http://www.hmce.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 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

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For everyone who usually lives outside the EC and does not intend to have their normal home within the EC. It is also for students or persons on assignments whose normal home is outside the EC but who are carrying out a course of study or an assignment in the EC.

### 4.1 Can I get relief from duty and tax as a visitor?

Yes. You can get relief on temporarily imported personal effects which you require for your stay in the EC. These include clothing, toiletries, personal jewellery and sports goods. We give full details in our Notice 200 *Temporary Importations*. Generally, these items can stay in the EC for as long as you do, up to a maximum of 24 months.

You can also get relief on your vehicle when temporarily imported for private use if:

- it is registered outside the EC or, if not registered, belongs to you or someone else who normally lives 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, unless you are a student or someone fulfilling an assignment of a specific duration. In those cases, the vehicle can remain in the EC for the period of your studies or until you fulfil your assignment.

We give full details in our Notice 308 *Temporary Importations – means of transport*.

### 4.2 How do I declare what I temporarily import?

You must always declare the following to us as explained in paragraph 3.2 and complete Form C108:

- your private motor vehicle;
- personal effects which on import are worth more than 4,000 euros in total; and
- personal effects arriving before or after you.

We will endorse Form C108, retain the copy and give the original to you.

We give further details on the C108 procedures in our Notices 200 and Notice 308.

For all other personal effects, you can go through the Green “nothing to declare” Channel as explained in paragraph 3.1.

### 4.3 What if my vehicle is 50 years old or more?

Except in the circumstances described later in this paragraph, a motor vehicle which is 50 years old or more at the date of re-export from the UK, and is valued at £39,600 or more, will require an individual export licence from the Department for Culture, Media and Sport (DCMS) to be exported to any country (including elsewhere in the EC). For exports outside the EC, you should present the licence to Customs at the time of shipment. Different rules apply depending on whether or not the vehicle is over 75 years old. 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:

- between 50 and 75 years old if being exported outside the EC, or over 50 years old if going elsewhere in the EC; and
- if it 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.

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

We may allow relief subject to further conditions. Therefore if, for any reason, you:

- wish to keep your belongings or vehicle in the UK for more than the temporary importation period in paragraph 4.1; or
- cannot export them when you leave the EC,

you must write immediately to your nearest Customs Business Centre stating:

- why you wish the belongings or vehicle to stay; and
- if a vehicle, provide full details as at paragraph 9.7.

You will find the address of our office in the phone book under ‘Customs and Excise’, and then ‘enquiries for Excise and Inland Customs’.

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

Yes. 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 do not have to pay duty and tax as long as:

- you declare it to us as explained in paragraph 4.2;
- 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

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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 or returning to the EC;
- have lived for a continuous period of at least 12 months outside the EC;
- 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.

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 you personally carry them in with you and they 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.

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;
- a member of an officially recognised international organisation; or
- a member of NATO or UK forces and their spouses, or the civilian staff accompanying them,

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 should normally arrive no more than 6 months before you move or return to the EC. 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.

**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. 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.

**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

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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:

- have your normal home outside the EC;
- have lived for a continuous period of at least 12 months outside the EC;
- 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 owned and used the effects for at least 6 months before they are imported;
- 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**

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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 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. Nor does it matter if the actual wedding takes place in or outside the EC.

### **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 normally arrive no earlier than 2 months before the wedding. You will have to give us security for the duty and tax. We will discharge the security when you provide proof of your marriage.

### **7.5 Can goods arrive after the wedding?**

Yes, so long as they normally arrive no later than 4 months after the wedding, they can be brought in free of duty and tax. However, 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 for example you are accessing this notice on the internet). 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**

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For everyone who brings back 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:**

- any customs duty was paid and not refunded when they were taken outside the EC;
- they have had no alteration outside the EC other than necessary running repairs; and
- they are brought back within 3 years.

**Note:** We will waive the three year time limit if you can meet the other conditions.

#### **for VAT purposes:**

- they were in private possession and use in the EC before they were exported;
- they have had no alteration outside the EC other than necessary running repairs;
- they were taken outside the EC by you or on your behalf and have remained in your ownership; and
- any VAT or equivalent turnover tax has been paid, and has not been, nor will be, refunded.

#### **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

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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 ) Motorised caravans )	Either	10%
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 preference documents 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 all goods. The value for VAT is explained 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 *Personal exports of motor vehicles to destinations outside the EC from 1.1.93*, you can 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.

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 3 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.

**9.6 Can I get estimates of duty and tax for vehicles?**

We can give estimates in advance of the likely amount of duty and tax on your vehicle.

You should send your request to your nearest Customs Business Centre and include details as at paragraph 9.7. However, this will be an estimate only and the final charges may be different. You will find the address of our office in your phone book under 'Customs and Excise'.

**Note:** If you disagree with the value, tell us in writing within 14 days of the notification of tax due. Any unresolved disputes over value on vehicles under Customs charge can go to arbitration before an independent referee.

**9.7 What details of my vehicle do I need?**

You should be ready to give full details of your vehicle to our officer who examines it. These should include as far as possible:

<i>Model</i>	- the make, model name or model series, and whether it is deluxe, standard etc (for example Ford Mondeo 1.8 LX)
<i>Numbers</i>	- the chassis (or frame) and engine numbers
<i>Engine</i>	- the cubic capacity of the engine and number of cylinders and whether petrol or diesel
<i>Body</i>	- for a car, the description of the body (for example 'saloon') and the number of doors and seats
<i>Lhd/Rhd</i>	- whether it is left or right-hand drive
<i>Cost</i>	- the price paid for the vehicle
<i>Date of purchase</i>	- the date you purchased the vehicle
<i>Date of first registration</i>	- the date the car was registered when new
<i>Miles/ Kilometres</i>	- the total distance covered by the vehicle in miles or kilometres
<i>Extras</i>	- details of any extras fitted or special features (for example automatic transmission)
<i>Defects</i>	- details of any defects in the vehicle which reduce its value
<i>Documentary evidence</i>	- any documentary evidence you may have including the foreign vehicle registration document and, where possible, the purchase invoice should be produced at importation

*Intended date of shipment (if appropriate)*

- the date you intend to take the vehicle to the port/shipping company for shipment to the UK.

## 10. Registering, licensing and insuring your vehicle

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This section gives details of how to register, license and insure your vehicle for use in the UK.

### 10.1 How do I register and license my vehicle?

#### (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, Local Government and the Regions (DTLR) 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 £25 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:

- when the one-year period of restriction ends; or
- if you pay duty and tax to Customs before that time. Your nearest Customs Business Centre will tell you how. Look in your phone book under 'Customs and Excise', and then 'enquiries for Excise and Inland Customs'.

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](http://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 Do visitors' or intending emigrants' vehicles have to be registered?

No, if you qualify for one of the reliefs at paragraphs 4.1 to 4.5, and:

- the vehicle will not be in the UK for more than 6 months;
- you hold a valid foreign registration document; and
- your vehicle displays a foreign registration plate bearing a mark in letters and numbers which can be identified in the UK.

The reliefs at paragraphs 4.1 to 4.5 may apply to your private vehicle but if your vehicle does **not** display a registration plate as described above, you will have to register it under a temporary registration mark for the period of your visit. To do this, you should get the certificate at section 12 stamped by a customs officer and take it to:

- an office of the AA or RAC motoring organisations at your port of arrival in the UK (they act as agents of the DTLR for such registrations); or
- Wimbledon LO  
Connect House  
133-137 Alexandra Road  
Wimbledon  
SW19 7JY

If at any time during your stay in the UK your vehicle no longer qualifies for relief under paragraphs 4.1 to 4.5 or is here for more than 6 months, it will need to be registered and licensed. You should seek advice from our National Advice Service and the LO.

#### **10.4 Do visitors or intending emigrants pay vehicle excise duty and have to display a current tax disc on their vehicle?**

It depends where your vehicle is registered and if it qualifies for one of the reliefs at paragraphs 4.1 to 4.5. If it qualifies for one of those reliefs, will be here no more than 6 months **and** is registered abroad and has a foreign registration number, it is exempt from payment of vehicle excise duty. (See also paragraph 10.3.)

If the vehicle is registered in the UK and has a UK registration mark **it must show a current tax disc at all times if it is used or kept on the public roads in the UK.**

#### **10.5 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 4.1 to 4.5, 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 Czechoslovakia, Hungary, Liechtenstein, Norway and Switzerland.

In all other cases, you can arrange insurance cover prior to arrival through a UK insurance company or broker. The British Insurance Brokers' Association (BIBA) can let you know which insurance companies provide the type of cover you will need. 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, full or third-party liability insurance is required by the DTLR 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. Certificate of temporary importation of a private motor vehicle

(Referred to in paragraph 10.3.)

### CERTIFICATE OF TEMPORARY IMPORTATION OF A PRIVATE MOTOR VEHICLE

This certificate is part of Notice 3. It must remain attached to the notice and must not be changed in any way.

On (date) .....

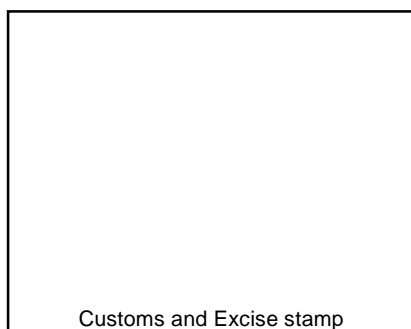
vehicle registration number .....

was imported into the UK by.....

At that time the importer and the vehicle satisfied the rules for temporary importation as set out in paragraphs 4.1 to 4.5 of this notice.

This certificate is for information only and does not confirm entitlement to relief.

If at any time during your stay in the UK your vehicle no longer qualifies for relief, you must seek advice from Customs National Advice Service.



Customs and Excise stamp

*Note: If any of the relief rules are broken, the vehicle is liable to forfeiture.*

### 13. Glossary of Terms

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(Referred to in paragraphs 1.1 and 2.1.)

In this notice, these words have the following meaning:

<b>Belongings:</b>	The goods you keep for your personal or household use, for example caravans, bicycles, clothing, cameras, furniture, pets and riding animals. <i>Note:</i> Alcoholic drinks, tobacco products and tools of trade are not included unless specifically mentioned in the relevant section of this notice.
<b>Business use:</b>	The use of a vehicle for an activity carried out for financial gain or consideration.
<b>Customs duty:</b>	A tax we charge on imported goods.
<b>Diplomat:</b>	A UK or foreign diplomat, and also a member of staff: <ul style="list-style-type: none"> <li>• working in an Embassy, Consul or High Commission;</li> <li>• of the Foreign and Commonwealth Office (FCO); or</li> <li>• of any organisation working in support of the FCO or in association with Embassies, Consuls and High Commissions.</li> </ul>
<b>Duty and tax:</b>	Customs duty, excise duty, and VAT, as applicable.
<b>EC:</b>	The European Community: Austria, Belgium, Denmark, Finland, France, Germany, Greece, the Irish Republic, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden and the UK.
<b>Euro</b>	The European single common currency unit
<b>Excise duty:</b>	An indirect tax we charge on beer, wine, made-wine, cider, perry, spirits, mineral oil, cigarettes and other tobacco products.
<b>Household effects:</b>	Furnishings and fittings for the home, and also personal items such as cameras, linen, jewellery and clothing.
<b>Members of the family:</b>	Relatives (that is, spouse, parents, children and their spouses, and brothers and sisters and their spouses).
<b>Normal home:</b>	Where you usually live, as explained at the end of this section.
<b>Outside the EC:</b>	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.
<b>Private motor vehicle:</b>	<b>When visiting the UK:</b> <ul style="list-style-type: none"> <li>• any road vehicle solely for private use.</li> </ul> <b>When bringing a vehicle permanently into the EC:</b> <ul style="list-style-type: none"> <li>• any road vehicle (and any trailer) which is neither built, nor being used to:</li> <li>• carry more than 9 people including the driver;</li> <li>• carry goods; and</li> <li>• do any job apart from carrying people.</li> </ul>
<b>Private use:</b>	The use of a road vehicle, trailer or caravan (whether or not motorised) for use other than for business.
<b>Relief:</b>	Freedom from paying duty and tax when you meet the relevant conditions.
<b>Secondary Home:</b>	A home which you: <ul style="list-style-type: none"> <li>• either own or rent; and</li> <li>• use only occasionally, (that is, <b>not</b> where you usually live).</li> </ul>

<b>Special Territories and Customs Union countries:</b>	<p>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:</p> <ul style="list-style-type: none"> <li>• the Åland Islands;</li> <li>• Andorra*;</li> <li>• the Canary Islands;</li> <li>• the Channel Islands;</li> <li>• French Guiana;</li> <li>• Guadeloupe;</li> <li>• Martinique;</li> <li>• Mount Athos;</li> <li>• Reunion;</li> <li>• San Marino; and</li> <li>• Turkey.</li> </ul> <p>*Andorra has a union with the EC for goods in Chapters 25-97 of the Tariff only.</p>
<b>Student:</b>	A person attending a school, college or university in the EC for full-time study.
<b>Tax-paid:</b>	All taxes due on the goods wherever purchased have been paid and have not been, nor will be, refunded.
<b>UK:</b>	The United Kingdom: England, Scotland, Wales, Northern Ireland, (not the Channel Islands).
<b>Usually live</b>	<p>Where you spend at least 185 days in a period of 12 months, because of your work and personal connections. But if:</p> <ul style="list-style-type: none"> <li>• you have no work connections; or</li> <li>• your work and personal connections are in different countries, then you usually live where your personal connections are.</li> </ul> <p>However, if you are a UK citizen working outside the EC, 'usually live' 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.</p> <p><i>Note:</i> where you 'usually live' 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 you 'usually live' in the USA.</p>
<b>VAT:</b>	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:

**Customs and International Trade, Liability Team  
HM Customs and Excise  
Portcullis House  
Victoria Avenue  
Southend on Sea  
Essex SS2 6AL**

## **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 'Customs and Excise - 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.hmce.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 Customs and Excise.

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](mailto:adjudicators@gtnet.gov.uk)  
Internet: <http://www.adjudicatorsoffice.gov.uk/index.htm>**