



Importation of a private vessel into the United Kingdom on transfer of residence from outside the European Community (EC)

This form is for you to declare your vessel to Customs and to claim any relief from duty and VAT that may apply on transfer of your residence. The relief is explained in Customs Notice 8 *Sailing your pleasure craft to and from the UK*. Please complete all the particulars and the declaration and present it to us with the documents eg registration papers which prove that you have possessed and used the vessel outside the EC for the qualifying period.

If you want a copy of Notice 8 or more information, ask our National Advice Service (Tel: 0845 010 9000, or +44 208 929 0152 for international callers).

This form and Notice 8 are also available on our Internet website www.hmce.gov.uk.

Particulars of vessel	Description	Value (including equipment)
Name		Net weight (tons or kgs)
Registration number		Any special equipment
Hull: Material	Please note: any change within twelve (12) months must be notified to HM Customs.	
Colour		
Length		

Particulars of importer

	YES	NO		YES	NO
1. Have you: <i>Tick appropriate box</i> ✓			4. a) Have you spent any time in the EC during the past six (6) months?		
a) had your normal home (see note below) outside the EC for a continuous period of twelve (12) months? and			b) Has the vessel been brought into the EC during that time?		
b) possessed and used the vessel outside the EC for at least six (6) months?			5. From what date have you possessed and used the vessel outside the EC?		
2. Was the vessel supplied tax free when new? If yes, when you took delivery of the vessel were you one of the following:			6. On what date did the vessel arrive in the UK?		
a) a diplomat?			7. On what date did your stay in the UK start?		
b) a member of an officially recognised international organisation?			8. Which EC country will be your home?		
c) a member of NATO forces or civilian component? and are you able to provide evidence of this?					
3. Have all normal customs duties, VAT etc been paid on the vessel either in the country of origin or in the country from which it is now being imported, and not refunded?					

Note: Your normal home is regarded as the place where you usually live for at least one hundred and eighty-five (185) days in a period of twelve (12) months because of your personal and occupational ties. But if you have no occupational ties, or your occupational and personal ties are in different countries, then your normal home is where your personal ties are. (However if you are a UK citizen working outside the EC, your normal home can be where you are working so long as you have lived there for 185 days or more in a period of 12 months). As an example if you are a UK citizen returning with your family after working in Turkey for 5 years, your normal home is Turkey.

The countries of the EC are:
Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden and the United Kingdom. Although they have close links with the EC the following are regarded as outside the EC for VAT purposes: the Åland Islands, Andorra, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos, Reunion, San Marino and Turkey.

Declaration by Importer

I (full name in BLOCK LETTERS) declare that the particulars given above are true and complete, and that I am transferring my normal home to the EC. I claim delivery of the vessel detailed above without payment of customs duty and value added tax, upon the condition that within a period of one year from the date on which relief is granted, the vessel will be retained by me for my own personal use and will not be lent, hired-out, given as security or transferred without notifying HM Customs and Excise and paying duty and VAT on disposal. I understand that if there is a breach of the above conditions the vessel described above will be liable to forfeiture.

Signature of importer Date United Kingdom telephone number

Full address in the United Kingdom
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.....
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Warning: There are heavy penalties for making false declarations including possible forfeiture of the vessel

Note: Officers must ensure that the reverse of the form is completed

Particulars of importation

Place of importation	If freighted in, ship's name/aircraft flight No.	Date of importation
Place of examination	Port or place of foreign loading	Bill of lading number

Declaration by agent

I declare that the vessel detailed overleaf is being imported at the request of
 (importer's name)

Signature of agent } Date
 on behalf of }
 } Name and address of agent

For official use

Date of report

Any other details:-

Ship/Aircraft rotation number

✓ *Tick appropriate boxes*

Vessel released on security pending evidence of entitlement to TOR

Vessel released on security pending entitled importer's arrival

Evidence seen

C 1331 submitted

Vessel released to TOR

Received. Station date stamp

Officer

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax, climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.