

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

<p>Date of arrival <i>DD MM YYYY</i></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Make of vehicle</p> <p><input type="text"/></p> <p>Vehicle registration number</p> <p><input type="text"/></p> <p>Vehicle identification number (VIN)</p> <p><input type="text"/></p> <p>Imported into the UK by</p> <p><input type="text"/></p> <p>The vehicle must be re-exported from the European Union (EU) within six months of import. However, for students or persons fulfilling assignments of a specific duration (for example, a work contract), the vehicle can remain for the period the student stays in the EU for the sole purpose of pursuing their studies or the period the person stays in the EU for the sole purpose of fulfilling their assignment.</p>	<p>Address outside the UK</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p>Postcode</p> <p><input type="text"/></p> <p>Address whilst in the UK</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p>Postcode</p> <p><input type="text"/></p> <p>Other UK contact details, for example, phone number</p> <p><input type="text"/></p> <p>To be completed when re-exporting the vehicle</p> <p>This vehicle was re-exported on <i>DD MM YYYY</i></p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
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If at any time during your stay in the UK your circumstances change, or the vehicle is involved in a road traffic accident, or the vehicle will remain in the EU, you must contact:

National Import Reliefs Unit (NIRU)
Abbey House
Head street
Enniskillen BT74 7JL
Phone: **028 6634 4557** Fax: **028 6634 4571**
Email: niru@hmrc.gsi.gov.uk

Note: When you complete this notification, keep a copy with the vehicle whilst it is used in the UK and send the original to NIRU. When the vehicle leaves the UK enter the date of re-exportation on your copy and send it to NIRU.

Notes

- The importer and the vehicle must satisfy the rules for temporary admission laid down in Commission Regulation (EEC) No 2454/93 Article 558(1) (a) and (b). See Notice 308 for further information. This is available from our Helpline on **0845 010 9000** or on our website, go to www.hmrc.gov.uk
- Vehicles must not be intended for sale or hire.
- Relief from customs duties and import VAT can be claimed by a person whose normal place of residence is outside the customs territory of the EU provided the vehicle is registered outside the customs territory of the EU or owned by a person established outside the EU.
- The vehicle will usually be exempt from Vehicle Excise Duty under UK licensing and registration requirements provided the vehicle complies with the licensing and registration requirements of the home country and has a current registration certificate issued by the authorities of the home

country, that is where the keeper/owner of the vehicle resides, and the vehicle displays the home registration numbers together with the home country's nationality sign.

- If the vehicle is not registered, relief from customs duties and import VAT can still be claimed but the vehicle must be licensed and registered in the UK and Vehicle Excise Duty paid. To do this you must first contact the National Import Reliefs Unit (NIRU) to request form C&E 388. This form will identify for DVLA purposes that the vehicle is under a customs restriction. 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 Vehicle Excise Duty from the DVLA. Refunds will only be paid on surrender of the disc and only for complete calendar months left to run.
- Relief from customs duties and import VAT may also be claimed by a person preparing to transfer their normal residence to a place outside the EU. The vehicle must be re-exported from the EU within three months of importation.
- Entry for relief under temporary admission is made at the time of importation by going through the 'nothing to declare' channel. If subsequent checks establish that the vehicle or person concerned were not entitled to relief, the vehicle will be considered to have been imported unlawfully and liable to payment of customs charges.
- If the vehicle displays a foreign registration plate bearing a mark in letters or numbers that are not identifiable in the UK, contact NIRU. If you and the vehicle satisfy the conditions for relief they can arrange for the box overleaf to be stamped by a customs officer in order that you can have the vehicle registered under a temporary registration mark for the period of your visit. See Notice 308 Section 3 for further information.

HM Revenue & Customs stamp

