



HM Customs
and Excise

Temporary Importation

Notice of arrival of a private motor vehicle

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

Date of arrival..... **Make of vehicle**.....

Vehicle registration number.....

Vehicle identification number

Imported into the UK by.....

Address outside the UK.....

.....

.....

Address(es) whilst in the UK.....

.....

.....

Other UK contact details, eg telephone number

This vehicle will be re-exported by (date)

If at any time during your stay in the UK your circumstances change, the vehicle is involved in a road traffic accident or the vehicle will remain in the EC, **you must contact:**

National Import Reliefs Unit (NIRU)
Customs House
Killyhevlin Industrial Estate
Enniskillen BT74 4EJ

Telephone: 028 6632 2298

Fax: 028 6632 4018

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

NOTE: Complete this notification in duplicate. Copy 1 should remain with the vehicle whilst it is used within the UK and Copy 2 should be sent to NIRU. When the vehicle leaves the UK return copy 1 to NIRU.

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.

Notes

1. The importer and the vehicle must satisfy the rules for temporary importation laid down in Commission Regulation (EEC) No 2454/93 Article 558(1) (a) and (b). See Notice 3 for further information.
2. Vehicles must not be intended for sale or hire.
3. 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 EC provided the vehicle is registered outside the customs territory of the EC or owned by a person established outside the EC. The vehicle must be re-exported from the EC within 6 months of import, however for students or persons fulfilling assignments of a specific duration (eg a work contract), the vehicle can remain for the period the student stays in the EC for the sole purpose of pursuing their studies or the period the person stays in the EC for the sole purpose of fulfilling their assignment.
4. 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, ie where the keeper/owner of the vehicle resides and the vehicle displays the home registration numbers together with the home country's nationality sign.
5. 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) at the address overleaf to request form C&E 388. This form endorsed by NIRU verifies for DVLA purposes that the vehicle is held under Temporary Importation 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 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.
6. 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 EC. The vehicle must be re-exported from the EC within 3 months of importation
7. Entry to Temporary Importation relief 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.
8. If the vehicle displays a foreign registration plate bearing a mark in letters or numbers that are not identifiable in the UK contact NIRU at the address overleaf. If you and the vehicle satisfy the conditions for relief they can arrange for the box below 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 3 Section 10 for further information.

