

Foreword

This notice cancels and replaces Notice 728 (February 2003). Details of any changes to the previous version can be found in paragraph 1.1 of this notice.

Paragraph 3.6 of this notice has the force of law under the VAT Act 1994, Schedule 6, Item 11(2). Paragraph 6.1 of this notice has the force of law under the VAT Regulations 1995, Regulation 155. These paragraphs are indicated by being placed in a box.

EXAMPLE:

The following rule has the force of law
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If you receive a net payment you must include the full value before such deductions (including VAT) in your scheme turnover. This will usually be the value shown on your sales invoice.
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Further help and advice

If you need general advice or more copies of HM Revenue & Customs notices, please ring our National Advice Service on **0845 010 9000**. **You can call Monday to Friday 08:00 – 20:00.**

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**, **Monday to Friday 08:00 – 18:00**.

Other notices on this or related subjects:

Vat Notices:

[701/7 VAT reliefs for disabled people](#)

[725 The Single Market](#)

1. Introduction

1.1 What is the notice about?

It explains how VAT applies to new means of transport.

In the EC most goods are charged with VAT in the country in which they are purchased. However for a new vehicle, boat or aircraft, VAT will be due in the Member State of destination if:

- it falls within the definition of 'New Means of Transport' (NMT), and
- it is sold to a customer who intends to take it to another Member State.

The definition of a Means of Transport within this notice and when it is 'New' is common to all EC Member States and is only for the purpose of determining when VAT is due. Other agencies for example, the DVLA may have different definitions.

1.2 Tertiary legislation

Paragraphs 3.6 and 6.1 have the force of law.

1.3 What's changed?

The technical content is largely unchanged but some clarifications are inserted in paragraphs 2.1, 3.5, 6.2, 6.9. This revision also amends and corrects the address of the Personal Transport Unit (PTU) in paragraphs 3.2 and 8.11 and the DVLA office details in section 10.

You can access details of any changes to this notice since September 2008 either on our internet website at www.hmrc.gov.uk or by phoning the National Advice Service (NAS) on **0845 010 9000**.

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

1.4 Who should read this notice?

Anyone considering obtaining a vehicle, boat or aircraft in another Member State with the intention of bringing it into the UK and vice versa.

2. How to identify and deal with new means of transport

2.1 What is a 'means of transport'?

A 'means of transport' is any of the following when it is intended for the transport of passengers or goods:

- a boat more than 7.5 metres long (about 24.6 feet)
- an aircraft with a take-off weight of more than 1550 kilograms (about 4417 lb), **or**
- a motorised land vehicle which:
 - has an engine with a displacement or cylinder capacity of more than 48 cubic centimetres, or

- is constructed or adapted to be electrically propelled using more than 7.2 kilowatts (about 9.65 horsepower).

Vehicles, which are not suitable for use on public roads: for example

- off road motorcycles
- combine harvesters
- motorised lawnmower

also

- hot air balloons

are **not** means of transport and should not be supplied under the scheme; they are subject to tax in Member State of supply.

However, for example, a farm tractor can haul goods on the public roads and is an NMT.

2.2 When is a means of transport not new?

A vessel or aircraft or a motorised land vehicle is **not** new when **all** the following conditions are met:

A vessel or aircraft is not new	<ul style="list-style-type: none"> • when more than three months have elapsed since the date of its first entry into service (see paragraph 2.3), and • it has, since its first entry into service, travelled under its own power for more than <ul style="list-style-type: none"> - 100 hours if it is a boat, or - 40 hours if it is an aircraft.
A motorised land vehicle is not new	<ul style="list-style-type: none"> • when more than 6 months have elapsed since the date of its first entry into service (see paragraph 2.3), and • it has, since its first entry into service, travelled under its own power for more than 6000 kilometres.

2.3 What does 'first entered into service' mean?

For boats or aircraft it is the earlier of	<ul style="list-style-type: none"> • the date it was delivered from its manufacturer to its first purchaser or owner, or • the date it was first made available to its first purchaser or owner, or • the date it was first taken into use for demonstration purposes, by the manufacturer.
For motorised land vehicles it is the earlier of	<ul style="list-style-type: none"> • the date it was first registered for road use in the Member State of manufacture, or • the date when it was first liable to be registered for road use there.

<p>For motorised vehicles which are removed from Member State of supply without being registered for the road, it is the earlier of</p>	<ul style="list-style-type: none"> • the date it was made available to the first purchaser, or • the date it was taken into use for demonstration purposes by its manufacturer or sole concessionaire
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See also paragraph 2.4.

2.4 What happens if HM Revenue & Customs is not satisfied with the date of first entry?

If we are not satisfied that a date of first entry into service has been established in accordance with the guidelines at paragraph 2.3, the NMT may be treated as having first entered into service on the date when the invoice relating to its first supply was issued.

2.5 Is your vehicle, boat or aircraft an NMT?

If your answer is yes then go to paragraph 2.6 or if it is no then go to section 5.

2.6 How should I treat the acquisition or supply of an NMT?

This depends on whether you are VAT-registered or a person/business not registrable for VAT – see table below.

Persons not registrable for VAT	VAT-registered person/business
<ul style="list-style-type: none"> • Purchasing an NMT in another Member State and bringing it to the UK (see section 3) • Bringing back an NMT to the UK by members of NATO forces (see section 4) • Bringing means of transport which are not new to the UK (see section 5) • Purchasing an NMT in the UK for removal to another Member State (see section 6) • VAT refunds for non-registrable persons of an NMT for removal to other Member State (see section 7) • Registration, licensing, type approval and Insurance (see section 9) 	<ul style="list-style-type: none"> • Purchase of an NMT in another Member State and bringing it to UK (see section 8) • Supply of an NMT in the UK for removal to other Member State (see section 8) • Purchase of an NMT in the UK for removal to another Member State by a registered business in another Member State (see section 8)

3. Purchasing an NMT in another Member State and bringing it to the UK

3.1 When do I notify HMRC about the NMT I have brought to the UK?

If you are a private individual (or a business or legal entity which is not registrable for VAT in the UK) and you purchase an NMT in another Member State to bring to the UK, you **must** notify us **within 7 days of its arrival in the UK or its acquisition, whichever is the later**. You may be liable to a financial penalty if you do not notify us within 7 days.

3.2 How do I make the notification?

To make the notification you must use Form VAT 415, which is available from our NAS, and DVLA Local Offices or can be down loaded from our website. The notification must be in English.

The completed form should either be sent by post to	or
HM Revenue & Customs Personal Transport Unit Freight Clearance Centre Lord Warden Square Dover Western Docks Dover Kent CT17 9DN	be completed and handed to the DVLA Local Office (see section 10) when you license and register your vehicle.

Please note: that the Personal Transport Unit only accepts postal notifications, as there are no public enquiry counters and if the notification is made via a DVLA Local Office, they will send the necessary documents to us.

3.3 Which documents should accompany my notification form?

To process your notification we will need to see a copy of the final purchase invoice, showing:

- the chassis number
- the price paid, **and**
- any invoices for accessories purchased with the vehicle.

We can process your notification more quickly if it is accompanied by these documents.

3.4 When is the VAT due?

VAT is due at the time of acquisition. This is either:

- the fifteenth day of the month following the one in which the NMT was made available to, or taken away by, the customer (sometimes referred to as the date of removal), **or**
- the date of issue of the tax invoice, whichever is earlier.

3.5 How is the VAT that is due calculated?

We will **only** calculate how much VAT you owe when the documents stated in paragraph 3.3 are received. The VAT is calculated on the total amount you have paid for the NMT (excluding all trade-ins, part-exchanges or special discounts not freely available to the general public), including any extras you had fitted to it at the time it was supplied, plus any delivery or incidental charges made by your supplier.

3.6 What rate of exchange is used in the calculation?

This information has the force of law.

For VAT purposes, amounts of money must always be expressed in sterling. If the invoice for your NMT is in another currency, including the Euro, the Personal Transport Unit (PTU) will convert it into sterling using the rate of exchange current at time of acquisition.

This is normally done using the Revenue & Customs' period rate of exchange, which closely reflects the UK market rate. However, you may make a specific request in writing at the time of notification to use the actual market rate applicable on the date of acquisition. The rates published in national newspapers will be acceptable as evidence of the rate at the relevant time. Rates obtained before the acquisition date are not acceptable. If you do not request the use of market rate at the time of your notification, the Revenue & Customs' period rate will be used automatically.

3.7 Can I obtain an estimate of the VAT due on the NMT first?

Yes, you can obtain an estimate if you wish to know in advance how much VAT you would have to pay. You should contact the NAS, but **please note** that the final charges may differ because of exchange rate fluctuations or changes to the value of the NMT.

3.8 When do I actually pay the VAT?

We will calculate the amount of VAT you owe and send you a demand for payment. Please do not send any payment, before you receive the demand, because the amount you calculate could vary due to the different exchange rates used. You must pay the amount of VAT on the demand **within 30 days** of the date on which it was issued.

3.9 What if I fail to notify HMRC or fail to pay the VAT due?

If you fail to notify us that you have brought an NMT to the UK or if you fail to pay when we send you the demand, you may be liable to a financial penalty in addition to the VAT, which is due.

3.10 Under what circumstances may VAT not be payable?

All movements of NMT to the UK are liable to VAT, except where the NMT is a vehicle constructed or adapted for a disabled person. For more information on VAT relief for people with disabilities see Notice 701/7 *VAT reliefs for disabled people*. See also paragraph 3.11.

3.11 Are there any more circumstances when VAT may not be payable?

Yes, you may be entitled to claim relief from VAT that is due when you remove your NMT to the UK if you meet the conditions below.

If you are	and
<ul style="list-style-type: none">• a diplomat, or• a member of an officially recognised international organisation, or• a member of NATO or the civilian staff accompanying them	you are returning from service in another Member State. Section 4 has more information on whether you qualify for the relief.

3.12 Can I use another person to obtain and bring the NMT to the UK?

Yes, you can use another person, as an intermediary or agent, to assist you in obtaining your NMT and bringing it to the UK. See also paragraph 3.13.

3.13 Who is then responsible for notifying HMRC and for paying the VAT?

If you use an agent or intermediary to obtain and bring the NMT to the UK and the supplier's invoice is raised in your name and given to you by the intermediary, **you** are still the person responsible for notifying HMRC that the NMT has been brought to the UK and for paying the VAT that is due. The declaration on the notification of acquisition (Form VAT 415) should, at all times, be completed by you (the acquirer) and not the intermediary. Any penalties, which result from late notification or payment, will be due from you even if your intermediary caused the delay.

Agents who are VAT registered and acting in their own name in relation to the supply of the NMT should use the procedure in section 8.

3.14 Must I keep a record of my NMT purchase?

You must keep your NMT purchase invoice and proof that you have paid the VAT for six years from the date of purchase. You could be asked to demonstrate that the VAT on your NMT has been paid.

If you decide to sell your NMT within the six-year period you are advised to pass your proof of VAT payment to the new owner.

3.15 What if I bought the NMT from a non-taxable person and it was already tax paid in that Member State?

The supply of the NMT should be zero-rated. The supplier of the NMT should seek a refund of taxes paid from their own Member State's fiscal authority and acquisition tax will be due in the UK.

4. NATO forces and diplomats bringing NMTs to the UK from another Member State

4.1 As a returning member of the NATO forces/civilian staff, can I claim relief from VAT when I bring my NMT back to the UK?

You can only claim entitlement to VAT relief if you comply with the notification requirements described in section 3. If you meet these requirements you can claim relief at the end of your tour on permanent posting back to the UK. You **must** be in possession of Form BFG 414 if returning from Germany or Form BFC 414 from Cyprus, in order to register your vehicle.

These forms are available from (respectively):

Customs and Immigration
British Forces Liaison
Germany, BFPO40

or

SBA Customs
RAF Akrotiri
BFPO57

If you are returning from any other Member State you must provide HMRC with evidence to show that the host authority relieved the tax. If returning with an NMT use VAT Form 415, in all other circumstances a Form 414 must be used.

4.2 I am a diplomat returning to the UK from another Member State with my NMT. Can I claim relief from VAT?

You can claim relief if you produce **both** evidence of your tax-free status from your head of mission **and** confirmation that the host Member State has granted you relief on your NMT.

5. Bringing means of transport which are not new to the UK

5.1 What if I am bringing a motor vehicle, boat or aircraft, which is not an NMT into the UK?

If you bring the means of transport to the UK from another Member State, you will not have to pay UK VAT if:

- it is no longer a 'New Means of Transport' as defined in section 2, **and**
- you have paid VAT on its purchase in the Member State of supply.

However, the vehicle will be subject to the UK licensing and insurance requirements, which are explained in section 9. You must contact your nearest DVLA Local Office (see section 10) at the earliest opportunity. The DVLA Local Office will ask you to complete the HM Revenue & Customs Form VAT 414 to confirm that UK VAT is not due.

5.2 What if I live in another Member State but bring my means of transport on temporary visits to the UK?

If you are normally resident (see paragraph 5.3) in another Member State and you bring your means of transport with you on a temporary visit to the UK, you do not have to notify HMRC or pay VAT on it.

5.3 What does 'normally resident' mean?

Where you have spent at least 185 days in the last twelve 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 you will usually be considered to be resident in the country where your personal connections are.

5.4 What should I do if I decide to stay and keep my means of transport in the UK?

If your plans change, and you decide to stay in the UK and keep your means of transport here, you do not need to notify HMRC unless either:

- it was supplied to you tax-free because of your special status in the Member State in which you have been living or working, **and**
- the supply took place within the six months prior to your arrival in the UK, if it is a vehicle, or three months if it is a vessel or aircraft, **or**
- it was supplied to you tax-free for removal from the Member State of supply, and no EC taxes have been paid on it.

5.5 Do I need to complete Form VAT 414?

Where you are not required to notify HMRC about the arrival of your vehicle in the UK, you may be asked to complete a Form VAT 414 at the time of vehicle registration. This informs us of your vehicle's details for confirmation that there is no UK taxes due.

6. Purchasing an NMT in the UK for removal to another Member State

6.1 What happens when I buy an NMT in the UK for removal to another Member State?

This information is given in the box below.

This information has the force of law.

If you buy an NMT in the UK to take to another Member State, you will be liable for the VAT on the value of the NMT when you arrive there. To ensure that the purchase of the NMT is free of UK VAT, you must comply with certain conditions. These are:

- the means of transport must be 'new'
- you or your authorised chauffeur, pilot or skipper must personally take delivery of the new means of transport in the UK
- you must remove it from the UK to the Member State of destination within two months of the date of supply to you, **and**
- you must complete and sign a declaration on a Form VAT 411, stating your intention to remove the NMT from the UK and pay any VAT due in the Member State of destination. Your supplier must complete their part of the form.

6.2 Can an NMT be purchased using a Finance House?

Yes, but normally this will mean the dealer is selling the vehicle to the finance house who in turn sell it to you. If that is the case then you must make sure it is the finance house that is shown as the supplier and the dealer must send the second copy of Form VAT 411 to the finance house for their retention.

6.3 What is Form VAT 411?

Form VAT 411 is your declaration that you will take the NMT to another Member State within two months and pay the VAT there. It is also your supplier's declaration that they have supplied an NMT to you for removal from the UK.

6.4 How is the Form VAT 411 used?

The form is made up of an original (the top sheet) and three copies. When it has been properly completed, your supplier will send the original copy to us (see paragraph 8.11) and give the first copy to you. The supplier will keep the second copy of the form as part of their business records, and, if the NMT is a vehicle, they will use the third copy to register it for road use if you are going to drive it out of the UK.

6.5 Can I use the vehicle on UK roads before removal to another Member State?

You must not use your vehicle on UK roads unless it has been licensed and registered, and is properly insured. Section 9 contains more information on this.

6.6 What if I am unable to remove the NMT due to circumstances beyond my control?

If you purchase an NMT and then find that because of circumstances beyond your control, you are unable to remove it, you should inform us immediately by writing to the address given in paragraph 3.2. See also paragraph 6.7.

When we receive your letter we will calculate the VAT due and send you a demand, which you must pay immediately.

6.7 What happens if I fail to or am unable to remove the NMT within the period allowed?

If you fail or are unable to remove your NMT from the UK within the two-month period allowed, you should inform HMRC and pay the VAT, which is due. Failure to do so may make your NMT liable to forfeiture.

6.8 Are these NMT exempt from 'type approval'?

You can find more information on 'type approval' and how it affects NMTs from paragraphs 9.7 onwards.

6.9 Is there anything else I must do?

When an NMT (that is a vehicle) is finally removed from the UK, the DVLA require the tear-off portion of the VX302 to be completed and collected by the HMRC officer at the final port. HMRC will return the tear-off portion to the DVLA. In the case of a temporary removal to another EC member state, say for a holiday, the VX302 is not required to be completed. If it is then it can cause problems on return to the UK as the licence is cancelled.

7. VAT refunds for non-registrable persons of an NMT for removal to other Member States

7.1 Who is entitled to a refund?

You may be entitled to a refund of VAT if you satisfy **all** the following conditions:

- you are not registrable for VAT in the UK
- you are selling your NMT to another person, and that person intends to remove the NMT to another Member State within two months of the date of supply, and
- you can demonstrate that you have paid UK VAT on your NMT.

7.2 How do I claim my refund?

To claim your refund you should write to the PTU (address at paragraph 3.2) at least 14 days (but no more than one month) before you expect to sell your NMT. You can use the form at section 11 to do this.

When we receive your notification (see also paragraph 7.3) we will advise you if we want to examine the NMT before you sell it, to confirm its eligibility for refund.

7.3 What documents should I submit with the claim form?

Before any refund is made we will need to see **all** the following documents:

- proof of your original purchase (normally the invoice or import entry)
- evidence that you have paid VAT
- proof of your sale, normally this would be your bill of sale and evidence that you have received payment, and
- that the NMT has been removed to another Member State.

7.4 What happens if I cannot produce the documents listed at paragraph 7.3?

No refund will be given until you have produced documents showing all these things. (Your documents will be returned to you promptly.)

7.5 How will my VAT refund be calculated?

The amount of VAT refunded to you will depend on the value of the supply you make to your customer, but it cannot exceed that amount of VAT, which you have already paid when you obtained the NMT.

8. Acquisition and supply of NMTs by VAT registered persons and businesses

8.1 How do I obtain an NMT from another Member State?

You should provide the supplier or vendor with your UK VAT registration number to enable them to zero-rate the supply of the vehicle to you.

8.2 How do I account for VAT on an NMT purchased in another Member State for removal to the UK?

If you are registered for VAT in the UK and you buy a VAT-free NMT from a person registered in another EC Member State, you should account for VAT due on your normal VAT return for the period in which you acquired the NMT. See also paragraph 8.3

8.3 Do I have to do anything else?

If the NMT is a vehicle, it must be licensed and registered before it is used on public roads. When you apply to register a vehicle on your own behalf, or on behalf of a customer, the DVLA Local Office (see section 10) will ask you to complete a Form VAT 414 declaring the VAT-free status of the vehicle and the VAT registration number you have used to make the acquisition into the UK. You should also see paragraphs 9.7 to 9.10 for type approval requirements before registration.

8.4 Do I still account for acquisition VAT if I make an onward supply of the NMT in the UK?

Yes, you must account for acquisition tax on the vehicles you acquire. If they form part of your stock in trade, you may recover input tax equal to the amount of acquisition tax you declared. You must charge output tax on the full value of the supply to your customer.

8.5 What if I arrange the supply of an NMT from an EC supplier direct to a customer in the UK?

If you arrange the supply of an NMT from a supplier in another EC Member State direct to a customer in the UK, you are acting as an intermediary. If you act in this way for a person who is not registered for VAT in the UK, you may as part of your service (and subject to your customer's authorisation) notify the acquisition of the NMT to the Personnel Transport Unit (PTU) on behalf of your principal using the procedures described in section 3, but see also paragraph 8.6.

8.6 Who will be responsible for the declaration and payment of VAT?

The customer, or acquirer if he is the principal, is responsible for the declaration you make on their behalf and for the payment of the VAT, which is due. You may however make the payment on their behalf. When you trade as an intermediary you must make sure that the customer is provided with the sales invoice from the supplier and the invoice clearly shows the name and address of the acquirer of the NMT and the amount they have paid to the supplier. You should also distinguish clearly between:

- transactions in which you act as an intermediary, and
- the transactions in which you acquire and supply an NMT to the order of a person in the UK, in which case the provisions of paragraph 8.2 may apply.

8.7 What are the conditions for zero-rating the supply of NMT in the UK for removal to another Member State?

Assuming you are registered for VAT in the UK, these depend on whether:

- your customer is VAT registered in the Member State of destination – see paragraph 8.8, or
- your customer is not VAT registered in the Member State of destination – see paragraph 8.9.

8.8 What conditions should I meet if my customer is VAT registered in the Member State of destination?

You must meet **all** the conditions below in order to zero-rate the supply to your customer who will be liable for any VAT in their Member State:

- you must show on your VAT invoice your customer's VAT registration number (with the two-digit country code prefix, see Notice 725 *The Single Market*), **and**

- the NMT must be despatched or transported to another Member State within two months of the date you issue the invoice for the supply, **and**
- you must hold valid commercial documentary evidence, which confirms that the NMT has been removed from the UK
- you should also see paragraph 8.10.

8.9 What conditions should I meet if my customer is not VAT registered in the Member State of destination?

You must meet all the conditions in order to zero-rate the supply to your customer who will be liable for any VAT in their Member State:

- the means of transport must qualify as 'new', see section 2
- the NMT must be removed from the UK to another Member State within two months of the date of supply, **and**
- you and your customer must make a joint declaration about the transaction on a Form VAT 411. If this form is not completed properly, you will not be entitled to zero-rate the supply – see paragraphs 6.2 & 6.6

8.10 Should I complete the EC Sales List (ESL) form for this transaction?

You should only complete the ESL form when your customers are registered for VAT in another Member State showing the customers EC registration number and value of supplies made in the calendar quarter. For more information please see Notice 725 *The Single Market*.

8.11 Where should I send the completed VAT 411?

You must send all originals to:

HM Revenue & Customs
Personal Transport Unit
Freight Clearance Centre
Lord Warden Square
Dover Western Docks
Dover
Kent
CT17 9DN

See also paragraph 8.12.

8.12 Must I submit the Form VAT 411 within a certain deadline?

Yes, you must submit this within six weeks of the end of the calendar quarter in which you have made the supply.

8.13 What if I am VAT registered in another Member State but buy an NMT in the UK for removal?

If you are registered for VAT in another EC Member State and you buy an NMT from a VAT registered person in the UK for removal to that State your supplier may zero-rate the supply under normal rules – see Notice 725 *The Single Market*.

To benefit from zero-rating you must remove the NMT from the UK within two months of the time of supply. You must account for any tax due on the acquisition in the Member State of destination, under the laws of that State.

For information on licensing, registration and insurance (if the NMT is a motorised land vehicle and you intend to use it on UK roads before removal) see section 9.

8.14 What happens if the NMT is not removed from the UK?

You will be liable to pay UK taxes on your NMT if it is not removed from the UK. You may therefore wish to insure it for its tax-inclusive value for the length of time it remains in the UK. See section 9 for the importance of type approval for vehicles kept in the UK.

8.15 I have purchased an unregistered NMT from a UK VAT registered supplier. Who is responsible for declaring acquisition tax?

The first acquirer of the vehicle into the UK is responsible for declaring acquisition tax on his VAT return. The onward supply of the vehicle to business is a standard-rated supply in the UK for which a normal VAT invoice should be issued.

8.16 If I am not the acquirer of the vehicle into the UK then who should complete the VAT 414 at the time of registration?

The acquirer of the NMT should provide you with a part-completed VAT 414 detailing the vehicle particulars, their name, address and their VAT registration number as acquirer. It must be signed and dated. You should only add the name and address of the registered keeper prior to submission to the DVLA Local Office (see section 10).

9. Registration, licensing, type approval and insurance

9.1 Must I license and register the NMT that I brought to the UK from another Member State?

Yes, all vehicles used on the UK roads **must** be licensed and registered. If you purchase an NMT in another Member State and bring it to the UK, the vehicle must be registered and licensed as soon as possible after arrival. You are not legally entitled to use or keep the vehicle on UK public roads until it has been licensed and registered in the UK.

9.2 Do I need to register an NMT purchased in the UK for removal to another Member State?

If you purchase an NMT in the UK for removal to another EC Member State and the vehicle is not already registered for road use in the UK, it will be allocated a registration number in a special 'VAT-free' series of numbers. This allows it to be identified as tax-free for the length of time it remains in the UK prior to removal.

The supplier of the vehicle will obtain the number for you by presenting copy 3 of the Form VAT 411 at one of the DVLA Local Offices (VROs) listed in section 10.

9.3 In what other circumstances do I need to register the NMT?

If you are VAT registered in another EC Member State and have purchased an unregistered NMT that will be used on the road before removal from the UK, you should register the vehicle for road use. Form VAT 411A should be completed and be presented to the DVLA Local Office (see section 10) who will allocate a registration mark in the tax-free series.

9.4 What if I decide to keep the vehicle in the UK permanently?

If your plans change and you decide to keep the vehicle in the UK permanently, you cannot retain the 'VAT Free' registration mark. In these circumstances you should contact the Personal Transport Unit (PTU) for advice.

9.5 Should I insure the NMT that I purchased in the UK for removal to another Member State?

If you buy an NMT in the UK for removal to another Member State you should insure it for its **full value** including UK VAT. If for any reason (for example, an accident) it is not removed from the UK, you will be liable for any UK VAT which was not charged at the time the NMT was supplied to you.

It is a legal requirement that you must be insured against third-party liabilities before you drive a vehicle on UK roads. If your vehicle is registered in the UK, its use must be covered by a policy of insurance issued by an authorised insurer (a member of the Motor Insurers Bureau).

9.6 What if I am a visitor to the UK?

If you are a visitor to the UK you need no further insurance if your vehicle is:

- covered by a valid 'Green Card', or
- normally based and currently insured in another Member State.

9.7 What is 'type approval'?

'Type approval' is the official recognition that the vehicle has satisfied certain international safety standards. You cannot licence and register a vehicle in the UK unless it is type-approved or otherwise exempt. For type approval purposes a motor vehicle is:

- a passenger vehicle with four or more wheels, or three wheels if it has a maximum gross weight of more than 1,000 kilograms, intended to carry no more than eight passengers, excluding the driver, **or**
- a three-wheeled passenger vehicle with a maximum gross weight of under 1,000 kilograms, if it has either a maximum speed of more than 50 kilometres per hour or an engine capacity of more than 50 cubic centimetres, **or**
- a goods vehicle.

9.8 What happens if I supply in the UK for removal to another Member State a vehicle which is not 'type approved'?

If you supply in the UK for removal to another Member State a vehicle, which is **not** type approved, and your customer changes their mind about removal and keeps the vehicle in the UK, it may not be licensed and registered here.

9.9 Are NMTs exempt from type approval?

NMT vehicles supplied in the UK are exempted from UK type approval requirements for as long as they are relieved from VAT whilst awaiting removal from the UK. If the vehicle is not removed and as a consequence becomes liable to UK VAT, the exemption from type approval is withdrawn. The absence of type approval may affect your ability to register the vehicle in the UK for permanent use on UK roads.

9.10 Where can I find more information on type approval?

You can find out more about type approval from:

The Vehicle Certification Agency
1 The Eastgate Office Centre
Eastgate Road
Bristol
BS5 6XX

Phone: 0117 951 5151

10. List of DVLA local offices

Office	Address	Phone number
Scotland		
Aberdeen	Greyfriars House Gallowgate Aberdeen AB10 1WG	0870 850 0007
Dundee	Caledonian House Greenmarket Dundee DD1 4QP	0870 850 0007
Edinburgh	Wallace House Lochside Avenue Edinburgh EH12 9DJ	0870 850 0007
Glasgow	46 West Campbell Street Glasgow G2 6TT	0870 850 0007
Inverness	Longman House 28 Longman Road Inverness IV1 1SF	0870 850 0007
Northern England		
Beverley	Crosskill House Mill Lane Beverley HU17 9JB	0870 850 0007

Carlisle	Ground Floor 3 Merchants Drive Parkhouse CA3 0JW	0870 850 0007
Chester	Norroy House Nuns Road Chester CH1 2ND	0870 850 0007
Leeds	1st Floor 42 Eastgate Leeds LS2 7DQ	0870 850 0007
Manchester	Trafford House Chester Road Manchester M32 0SL	0870 850 0007
Newcastle-upon- Tyne	Eagle Star House Regent Farm Road Newcastle-upon-Tyne NE3 3QF	0870 850 0007
Preston	Unit A Fulwood Park Caxton Road Fulwood Preston PR2 9NZ	0870 850 0007
Sheffield	Cedar House Hallamshire Court 63 Napier Street Sheffield S11 8HA	0870 850 0007
Stockton-on-Tees	St Marks House St Marks Court Thornaby Stockton-on-Tees TS17 6QR	0870 850 0007
Midlands		
Birmingham	30 Granbury Avenue Garretts Green Birmingham B33 0SD	0870 850 0007

Northampton	Wooton Hall Park Northampton NN4 0GA	0870 850 0007
Nottingham	Nottingham Business Park Unit 6 Orchard Place Off Woodhouse Way Nottingham NG8 6PX	0870 850 0007
Shrewsbury	Stafford Drive Battlefield Ent Park Shrewsbury SY1 3BF	0870 850 0007
Worcester	Clerkenleap Barn Broomhall Kempsey WR5 3HR	0870 850 0007
Eastern England		
Chelmsford	Swift House 18 Hoffmanns Way Chelmsford CM1 1GU	0870 850 0007
Ipswich	Podium Level St Clare House Greyfriars Ipswich IP1 1UT	0870 850 0007
Lincoln	Firth House Firth Court Lincoln LN5 7WD	
Office Closed		
Norwich	11 Prince of Wales Road Norwich NR1 1UP	0870 850 0007
Peterborough	88 Lincoln Road Peterborough PE1 2ST	0870 850 0007
London & Southern England		

Bournemouth	Ground Floor Bourne Gate 25 Bourne Valley Road Poole BH12 1DR	01202 5585531
Brighton	4th Floor Mocatta House Trafalgar Place Brighton BN1 4UE	01273 692271
Maidstone	Coronet House 11 Queen Anne Road Maidstone ME14 1XB	01662 675432
Oxford	Ground Floor 3 Cambridge Terrace Oxford OX1 1RW	01865 724056
Portsmouth	5th Floor The Connect Centre Kingston Crescent North End Portsmouth PO2 8AH	02392 639421
Theale	Building B Theale House Brunel Road Theale RG7 4AQ	0870 241 5161
Sidcup	12-18 Station Road Sidcup DA15 7EQ	020 8302 2134
London Borehamwood	Units 2 & 3 Elstree Gate Elstree Way Borehamwood WD6 1JD	0870 241 1269
Wimbledon	Ground Floor Connect House 133-137 Alexandra Road London SW19 7JY	0870 600 6767

West of England		
Bristol	Northleigh House Lime Kiln Close Stoke Gifford BS34 8SR	0117 969 2211
Exeter	Hanover House Manaton Close Matford Business Park Marsh Barton Trading Estate Exeter EX2 8EF	01392 824330
Truro	Pydar House Pydar Street Truro TR1 2TG	01872 278635
Wales		
Bangor	Penrhos Road Penrhosgarnedd Bangor LL57 2JF	01248 351822
Cardiff	Archway House 77 Ty Glas Avenue Llanishen CF14 5DX	0292 075 3355
Swansea	Unit 1B Sandringham Park Swansea Vale Llansamlet Swansea SA6 7HG	01792 783900
Northern Ireland		
Coleraine	Vehicle Licensing Central Office County Hall Castlerock Road Coleraine Co. Londonderry BT51 3HS	01265 44133

11. Application for a refund of VAT

Information on completing this form is given in section 7.

New Means of Transport: Application for a refund of VAT

Your details

Surname (Mr/Mrs/Miss/Dr)

Forenames

Full Address

.....

.....

Telephone

Details of the original supply to you

Name and address of supplier

.....

.....

The price paid by you (exclusive of VAT)

The amount of VAT paid

Details of the proposed sale by you

Name and address of proposed purchaser

.....

.....

.....

Name of the EC Member State to which the New Means of Transport is to be removed

.....

Date of proposed sale by you

Sale price

Details of the New Means of Transport

	Motorised Land Vehicle	Boat	Aircraft
Make			
Model			
Colour			
Registration number			
Engine number			
Length in metres	XXXXXXXXXXXX		XXXXXXXXXXXX
Take-off weight (kg)	XXXXXXXXXXXX	XXXXXXXXXXXX	
Chassis/Hull/Airframe number			
Mileage since first entry into service		XXXXXXXXXXXX	XXXXXXXXXXXX
Cubic centimetres/kilowatts		XXXXXXXXXXXX	XXXXXXXXXXXX
Hours of use since first entry into service	XXXXXXXXXXXX		

Place in the UK where the New Means of Transport is currently kept

.....

Dates and times when the New Means of Transport may be inspected

.....

Amount of refund being claimed

I declare that the information I have given and the documents relating to this claim are true and complete.

Signature

Date

Please note: no repayment will be considered until HMRC have examined your proof of purchase, evidence of payment of VAT, proof of the sale in question and evidence of removal from the UK.

12. Glossary

Throughout this notice the following terms have the meanings shown:

Term	Meaning
EC	<p>The European Community: Austria, Belgium, Bulgaria, *Cyprus, Czech Republic, Denmark (except the Faroe Islands and Greenland), Estonia, Finland, France (including Monaco), Germany, Greece, Hungary, Ireland , Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal (including Azores and Maderia), Romania, Slovakia, Slovinia, Spain (not the Canary Islands), Sweden, and the UK.</p> <p>*The European Commission has advised that, as the situation stands at present, the application of the Principal VAT Directive shall be suspended in those area of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control. Transactions with those areas will continue from 1 May 2004 to be treated as non-EC transactions.</p>
UK	<p>The United Kingdom: England, Scotland, Wales, Northern Ireland, (including the Isle of Man but not the Channel Islands).</p>
Another Member State	<p>Any Member State of the European Community other than the UK.</p>
NMT	<p>New Means of Transport (see the definition in paragraph 2.1).</p>
First entry into service	<p>See paragraph 2.3.</p>

Do you have any comments?

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

**HM Revenue & Customs
Place & Time of Supply Policy Team
100 Parliament Street
London
SW1A 2BQ**

Please note this address is **not for general enquiries**. You should ring our 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 phone number under 'Revenue & Customs' or under 'Customs and Excise' in your local phone book. Ask for a copy of our factsheet 'Complaints and putting things right'. You will find further information on our website at **www.hmrc.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 HM Revenue & Customs.

You can contact the Adjudicator at:

**The Adjudicator's Office
Eighth Floor
Euston Tower
286 Euston Road
London
NW1 3US**

Phone: **0300 057 1111**

Fax: **0300 057 1212**

Internet: **www.adjudicatorsoffice.gov.uk**