

Temporary Admission: private use of non EU means of transport by UK/EU residents

Customs Information Paper (11) 105	
Who should read:	Anyone who temporarily imports a non EU motor vehicle, yacht/other sea going vessel or civil aircraft, for private transport purposes.
What is it about:	When private use by a UK/EU resident is permitted on instruction by the means of transport registration holder.
When effective:	Immediately
Extant until/expires:	Until further notice

1. Introduction

[Notice 308 Temporary admission - temporarily importing non-EU means of transport](#), paragraph 2.3 (box 1) currently advises that a UK/EU resident can privately use a non EU means of transport (MoT) if they have permission from the non EU registration holder. The registration holder (or their non EU representative) must remain in the EU while the UK/EU resident is using it.

Following advice from the Commission, this paper clarifies the conditions that must be satisfied in the above circumstances. An amendment for Notice 308 paragraph 2.3 (box 1) will be made shortly. This paper does not impact on use by UK/EU residents covered by Notice 308 paragraph 2.3 boxes 2 to 5.

2. Temporary Admission - conditions of relief

2.1 Occasional private use by a UK/EU resident on instruction of the registration holder of a MoT is subject to conditions laid down in Commission Regulation (EEC) No 2454/93 Article 558(1)(a) & (b) and Article 560(1- first sub paragraph).

The Commission confirm that benefit of relief for a UK/EU resident is only available under these provisions where the registration holder of the MoT:

- temporarily imports the MoT for their own use
- is a non EU resident
- remains in the EU while it is used

2.2 Use on instruction by the registration holder is straight forward when the registration holder is a non EU resident private individual. In such cases the private individual who is both a non resident and the registration holder must have imported the MoT for their own use. When they are not using it themselves and provided they remain in the EU, they can give permission for occasional private use by an EU resident.

If the MoT is registered to a non EU Company or non EU Trust, the registration holder requirement will be met only when an individual who is a non EU resident and a member/employee of the non EU company/Trust, temporarily imports the MoT for their own use. Non EU residents employed or otherwise engaged solely as a pilot, crew member or driver do not meet these conditions.

For example, if the registration holder is a US Bank Trust, a member/employee of the US Bank Trust (who is a non EU resident) can temporarily import the MoT for their own use. They would be treated as the registration holder and can give permission to a UK resident to privately use the MoT occasionally while they are not using it, provided they remain in the EU while it is being used by the UK resident.

2.3 Occasional use is not defined in Commission Regulation 2454/93 Article 560(1). However, as Temporary Admission is being granted on the basis that a MoT is temporarily imported for use by the non EU resident registration holder, it must predominately be for use by that person.

2.4 To establish a UK/EU resident is eligible to use a MoT on instructions of the registration holder, written permission from the non EU registration holder must be made available to Customs/Border agency officers if requested. This must confirm:

- the non EU registration holders name and address including a contact telephone number/email where they can be contacted while they are in the EU
- they are the registration holder or, if the MoT is registered to a non EU company/trust, that they have written permission from the company/trust identifying their status or position within that company/trust and authority to act as registration holder
- the date when the non EU registration holder imported the MoT
- that the MoT has been temporarily imported for the non EU registration holders own use
- dates the non EU registration holder will be allowing the EU resident to use the MoT including the EU residents name, address and telephone number/email
- that the non EU registration holder will remain in the EU during any period of use by the EU resident

3. Contacts

If you have any comments on this CIP you can write to:

HM Revenue & Customs
ECSM
Import Export Operational Policy & Processes
10th Floor Portcullis House
27 Victoria Avenue
Southend-on-Sea
SS99 1AA

Fax: 01702 361786

Please note this address is not for general enquiries.

Issued on the 28 December 2011 by the [JCCC Secretary](#) HM Revenue & Customs (HMRC), Excise, Customs Stamps & Money Directorate.

If you have a question about the content of this paper please use the details provided in the Contacts section. For general HMRC queries speak to the Excise and Customs Helpline on Tel 0845 010 9000.

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