

When you can use this form

You can use this form to tell us that you are temporarily importing your motor vehicle. This form is **not** an application for relief from import duties and does **not** confirm your entitlement to relief. However, it will help to identify that you are claiming relief if the vehicle is stopped for verification checks. If you use the form it does not need to be presented for stamping by UK Border Agency officers on arrival. Please read the *Notes* on page 3 before filling in the form.

To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at *Your Charter*.

About you

<p>1 Name of the person importing the vehicle</p> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/>	<p>4 UK address</p> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <small>Postcode</small> <input style="width: 100%; height: 20px;" type="text"/> <small>Country</small> <input style="width: 100%; height: 20px;" type="text"/>								
<p>2 Date of arrival in the UK DD MM YYYY</p> <table border="0" style="width: 100%;"> <tr> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> </tr> </table>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<p>5 Your contact details</p> <p>Phone number</p> <input style="width: 100%; height: 20px;" type="text"/> <p>Email address</p> <input style="width: 100%; height: 20px;" type="text"/>
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<p>3 Normal place of residence outside of the EU</p> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <input style="width: 100%; height: 20px;" type="text"/> <small>Postcode</small> <input style="width: 100%; height: 20px;" type="text"/> <small>Country</small> <input style="width: 100%; height: 20px;" type="text"/>									

About the vehicle

<p>6 Make of vehicle</p> <input style="width: 100%; height: 20px;" type="text"/>	<p>8 Vehicle identification number</p> <input style="width: 100%; height: 20px;" type="text"/>
<p>7 Vehicle registration number</p> <input style="width: 100%; height: 20px;" type="text"/>	

Complete this section if you are a non-EU student

<p>9 I confirm that the vehicle is for my private use whilst studying in the UK tick the box below</p> <input style="width: 20px; height: 20px;" type="checkbox"/>	<p>11 Name and address of the educational establishment</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 100%;"><small>Name</small></td> </tr> <tr> <td><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td><small>Address</small></td> </tr> <tr> <td><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td><input style="width: 100%; height: 20px;" type="text"/></td> </tr> <tr> <td><input style="width: 100%; height: 20px;" type="text"/></td> </tr> </table>	<small>Name</small>	<input style="width: 100%; height: 20px;" type="text"/>	<small>Address</small>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>										
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<p>10 Tell us the period of the study course</p> <p>From DD MM YYYY</p> <table border="0" style="width: 100%;"> <tr> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> </tr> </table> <p>To DD MM YYYY</p> <table border="0" style="width: 100%;"> <tr> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> <td><input style="width: 20px; height: 20px;" type="text"/></td> </tr> </table>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text"/>	<p>12 Phone number of the educational establishment</p> <input style="width: 100%; height: 20px;" type="text"/>
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Complete this section if you are a non-EU resident on an assignment or work contract

13 I confirm that the vehicle is for my private use whilst fulfilling the assignment or work contract in the UK
tick the box below

14 Tell us the period of the assignment or work contract

From DD MM YYYY

To DD MM YYYY

15 Name and address of the administrator or employer

Name

Address

16 Phone number of the administrator or employer

Re-exporting the vehicle

Do not fill in this box until you are re-exporting the vehicle

17 Please tell us the date the vehicle was re-exported

DD MM YYYY

HM Revenue & Customs use only

DVLA registration required

Temporary admission without payment of import charges has been granted for the vehicle described on page 1 until

Form C&E 388 *Motor vehicles brought permanently into the UK under customs relief* is attached.

Officer's name

Signature

Phone number

HM Revenue & Customs stamp

Temporary registration required for the attention of *Wimbledon DVLA/RAC motoring organisation at port of arrival in the UK **delete as appropriate*

Temporary admission without payment of import charges has been granted for the vehicle described on page 1 until

Officer's name

Signature

Phone number

HM Revenue & Customs stamp

Notes

Eligibility to claim relief

1 You can claim relief from customs duties and import VAT when your normal place of residence is **outside** the customs territory of the European Union (EU) provided the vehicle is registered outside the customs territory of the EU in the name of a non-EU resident. If it is not registered it must be owned by a non-EU resident. The vehicle should only be for private transport use. The importer and the vehicle also need to satisfy the rules for temporary admission laid down in Commission Regulation (EEC) No 2454/93 Article 558(1) (a) and (b). For further information see Notice 308 *Temporary admission - temporarily importing non-EU means of transport*. To get a copy of this Notice phone our helpline on **0845 010 9000** or go to **www.hmrc.gov.uk** and look for *Notice 308* in the *Search* facility.

How to claim

2 Entry for relief under temporary admission is made at the time of importing by going through the 'Nothing to declare' channel. If the vehicle arrives by freight your agent will need to submit form C21 *Customs clearance request* using CPC 00 00 020. 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.

Re-exporting the vehicle

3 You must re-export the vehicle from the EU **within six months of import**. However, if you are:

- a **non-EU student**, the vehicle can remain for the period you stay in the EU for the sole purpose of pursuing your studies
- a **non-EU resident fulfilling assignments of a specific duration, for example a work contract**, the vehicle can remain for the period you stay in the EU for the sole purpose of fulfilling your assignment
- an **EU resident preparing to transfer your normal residence to a place outside of the EU**, you have to re-export the vehicle from the EU within three months of the importation.

What to do next

4 If you complete this notification, keep a copy with the vehicle whilst it is used in the UK and send the original to:

HMRC
Temporary Admissions Team
Warwick House
67 Station Road
REDHILL
Surrey
RH1 1QU

When the vehicle leaves the UK enter the date of re-exportation on your copy and send it to the above address.

5 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, please contact the Temporary Admissions Team in Redhill (TATR).
Phone: **01227 864924** or **01737 734664**
Fax: **01737 734650**
Email: **redhill.temporaryadmissionsteam@hmrc.gsi.gov.uk**

Other information

6 Vehicles must not be intended for sale or hire.

7 The vehicle will usually be exempt from Vehicle Excise Duty under UK licensing and registration requirements if the vehicle complies with the licensing and registration requirements of the home country. It must also have 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. For further information go to the Driver and Vehicle Licensing Agency (DVLA) website **www.dft.gov.uk/dvla**

8 If the vehicle is not registered, you can still claim relief from customs duties and import VAT but you will have to license and register the vehicle in the UK and pay the Vehicle Excise Duty. To do this, first contact TATR to ask for form C&E 388 *Motor vehicles brought permanently into the UK under customs relief*. Even though you have used this form, the vehicle will remain a temporary import, but it will identify, for DVLA purposes, that the vehicle is under a customs restriction. Present the form 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 Vehicle Excise Duty disc and only for complete calendar months remaining.

9 If the vehicle displays a foreign registration plate bearing a mark in letters or numbers that are not identifiable in the UK, contact TATR. If you and the vehicle satisfy the conditions for relief they can arrange for the box on form C110 to be stamped, in order that you can have the vehicle registered under a temporary registration mark for the period of your visit. For further information see Notice 308 *Temporary admission - temporarily importing non-EU means of transport*, section 3.