



Importation of a private motor vehicle into the United Kingdom c 104A on transfer of residence from outside the European Community (EC)

This completed form should be presented to H M Customs and Excise together with the documents (e.g. foreign licensing or insurance documents), which prove that you have possessed and used the vehicle outside the EC for the qualifying period.

Particulars of motor vehicle			Particulars of any caravan, trailer, small craft etc. attached
Make and model (e.g. Ford Mondeo 1.8 XL.)	Left or right hand drive	Colour	
Previous UK registration No. (if appropriate)	Engine number	Chassis number (VIN)	
Foreign registration number	Year of manufacture	Date of 1st registration when new	Optional extras (e.g. ABS, automatic transmission etc.)

Particulars of importer					
		<i>Tick appropriate box</i> ✓			
		YES	NO	<i>Tick appropriate box</i> ✓	
		YES	NO		
1.	Have you				
a)	lived outside the EC for a continuous period of twelve (12) months, and			5.a) Have you spent any time in the EC during the past six (6) months?	
b)	possessed and used the vehicle in the country of your normal home (see note below) for at least six (6) months?			b) Has the vehicle been brought into the EC during that time?	
2.	Was the vehicle supplied tax free when new? If yes, when you took delivery of the vehicle were you one of the following:			6. From what date have you possessed and used the vehicle outside the EC?	
a)	a diplomat;			7. On what date did the vehicle arrive in the EC?	
b)	a member of an officially recognised international organisation;			8. On what date did your stay in the EC start?	
c)	a member of NATO forces or civilian component; and are you able to provide evidence of this?			9. On what date did the vehicle arrive in the United Kingdom?	
3.	Have all customs duties, VAT etc been paid on the vehicle either in the country of origin or in the country from which it is now being imported?			10. How long do you expect your stay in the EC to last?	
4.	Have these taxes been refunded or will they be refunded?			11. Which EC country will be your home?	

Note: Your normal home is regarded as the place where you usually live for at least one hundred and eighty-five (185) days in a period of twelve (12) months because of your personal and occupational ties. But if you have no occupational ties, or your occupational and personal ties are in different countries, then your normal home is where your personal ties are. (However if you are a UK citizen working outside the EC, your normal home can be where you are working so long as you have lived there for 185 days or more in a period of 12 months). As an example if you are a UK citizen returning with your family after working in the USA for 5 years, your normal home is the USA.

The countries of the EC are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Irish Republic, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and the United Kingdom. Although they have close links with the EC the following are regarded as outside the EC for VAT purposes: the Åland Islands, Andorra, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos, Reunion, San Marino and Turkey.

Declaration by Importer

I
(full name in BLOCK LETTERS)

declare that the particulars given above are true and complete, and that I am transferring my normal home to the EC. I claim delivery of the motor vehicle detailed above without payment of customs duty and value added tax, upon the condition that within a period of one year from the date on which relief is granted, the vehicle will be retained by me for my own personal use and will not be lent, hired-out, given as security or transferred without the prior authority of H M Customs and Excise.

I understand that if there is a breach of the above conditions the motor vehicle described above will be liable to forfeiture.

Signature of importer Date United Kingdom telephone number

Address in the United Kingdom (including flat number, if applicable)

Warning: There are heavy penalties for making false declarations including possible forfeiture of the vehicle

Note: Officers must ensure that the reverse of the form is completed



Particulars of importation

Place of importation	Ship's name/Aircraft flight no.	Date of importation
Place of examination	Port or place of foreign loading	Bill of lading number

Declaration by Agent

I declare that the vehicle detailed
 overleaf is being imported at the request of
(importer's name)

Signature of agent Date

on behalf of

} Name and address of agent

For official use

Date of report Any other details:	Ship/Aircraft rotation number
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<p><i>Tick appropriate boxes ✓</i></p> <table style="width: 100%;"> <tr> <td style="width: 33%;">Importer states UK certificate of insurance</td> <td style="width: 10%;">Held <input type="checkbox"/></td> <td style="width: 33%;">Not Held <input type="checkbox"/></td> <td style="width: 24%;">PI 3 issued <input type="checkbox"/></td> </tr> <tr> <td>Vehicle released to approved garage or depository</td> <td><input type="checkbox"/></td> <td>C&E 388 No. issued with a restriction date of</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Vehicle released to unapproved premises pending entitled importer's arrival</td> <td><input type="checkbox"/></td> <td>Vehicle released</td> <td><input type="checkbox"/></td> </tr> </table> <p>Officer Time (use 24 hour clock)</p>	Importer states UK certificate of insurance	Held <input type="checkbox"/>	Not Held <input type="checkbox"/>	PI 3 issued <input type="checkbox"/>	Vehicle released to approved garage or depository	<input type="checkbox"/>	C&E 388 No. issued with a restriction date of	<input type="checkbox"/>	Vehicle released to unapproved premises pending entitled importer's arrival	<input type="checkbox"/>	Vehicle released	<input type="checkbox"/>	Station date stamp
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