



Removal from the UK to another Member State of the European Community

Read the notes overleaf before completing.

For the supplier to complete

Title and full name

Two stacked text input boxes for title and full name.

Full UK address

Four stacked text input boxes for full UK address.

Phone

Text input box for phone number.

VAT Registration Number

VAT registration number input box starting with GB and 10 empty boxes.

Details of the new means of transport tick one box

Motorised land vehicle Ship Aircraft

Table with 2 columns: Field Name, Value. Fields include Make, Model, Registration number, Date of issue of the plates, Chassis/Hull/Airframe number, Name of vessel, Number of kilometres/hours of navigation/hours of flight (if different from nil), Invoice number and date, Date of first entry into service if earlier than the invoice date, Purchase price including accessories and extras in invoiced currency, VAT not paid at time of supply.

I declare that:

- the information given above is correct
the new means of transport described above complies with the definition given in Notice 728 about VAT and the Single Market.

Signature

Date DD MM YYYY

Date input boxes (DD MM YYYY).

For the purchaser to complete

Title and full name

Two stacked text input boxes for title and full name.

Full address of country of residence

Four stacked text input boxes for full address of country of residence.

Phone

Text input box for phone number.

Full address of Member State of destination

Four stacked text input boxes for full address of Member State of destination.

Phone

Text input box for phone number.

Member State of destination of new means of transport in which VAT will be paid

Text input box for Member State of destination.

Are you a UK resident? tick one box

No Yes

Are you serving member of HM Forces or a dependant of a serving member of HM Forces? tick one box

No Yes

I declare that:

- the information given above is correct
I have read Notice 728 and the notes overleaf
I intend to remove the new means of transport described on this form from the UK to the Member State of destination within two months of the date of supply
I intend to notify the fiscal authority in that Member State and pay any tax due
I understand that if I fail to remove the new means of transport described on this form within two months of the date of supply, it will become liable to forfeiture and UK taxes will become due.

Signature

Date DD MM YYYY

Date input boxes (DD MM YYYY).

Notes

This form should only be used for removals of new means of transport to other Member States of the European Community, by persons not registered for VAT.

Notice 728 *New means of transport* explains the circumstances in which a new means of transport may be obtained free of taxes.

Before completing this form please read Notice 728 and the following information carefully.

You can download VAT notices from our website, go to **hmrc.gov.uk** or you can phone our helpline on 0845 010 9000 for advice.

The following are Member States of the EC:

Austria
Belgium
Bulgaria
*Cyprus
Czech Republic
Denmark
Estonia
Finland
France (including Monaco)
Germany
Greece
Hungary
Ireland
Italy
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Poland
Portugal (including the Azores and Maderia)
Romania
Slovakia
Slovenia
Spain (including the Balearic Islands)
Sweden
UK (including the Isle of Man)

**The European Commission has advised that, as the situation stands at present, the application of the VAT Directive shall be suspended in those areas 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-EU transactions.*

To the supplier

- When you have completed this form, send the original to:
HM Revenue & Customs
Personal Transport Unit
Priory Court
St Johns Road
DOVER
Kent
CT17 9SH
- Give the first copy to the purchaser.
- Retain the second copy for your records.
- Attach the third copy to the application for a registration number (this only applies when the new means of transport is a motor vehicle).

To the purchaser

You must remove the new means of transport from the UK to the Member State of destination within two months of the date of the supply. The date of supply is the earlier of either:

- the date of the invoice for the purchase of the new means of transport, or
- the date on which the new means of transport was first made available to you.

You must notify HM Revenue & Customs immediately if for any reason you change your intention to remove the new means of transport to the Member State of destination within two months of the date of supply.

The supplier will provide you with a copy of this form. You should retain this for production to the tax authority in the Member State of destination.

The law relating to this scheme is in Section 30(8) of the Value Added Tax Act 1994.



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VAT registration number input fields (GB followed by 9 boxes)

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Member State of destination of new means of transport in which VAT will be paid

Text input field for Member State of destination

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Romania
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Slovenia
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Table with 2 columns and 11 rows for vehicle details: Make, Model, Registration number, Date of issue of the plates, Chassis/Hull/Airframe number, Name of vessel, Number of kilometres/hours of navigation/hours of flight (if different from nil), Invoice number and date, Date of first entry into service if earlier than the invoice date, Purchase price including accessories and extras in invoiced currency, VAT not paid at time of supply.

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Malta
Netherlands
Poland
Portugal (including the Azores and Maderia)
Romania
Slovakia
Slovenia
Spain (including the Balearic Islands)
Sweden
UK (including the Isle of Man)

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