



Importation of a private motor vehicle on a transfer of normal home from outside the European Community C 104A

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 European Community for the qualifying period.

Particulars of motor vehicle			Particulars of any caravan, trailer, small craft etc. attached
Make and model (e.g. Ford Escort 1.3 GL.)	Left or right hand drive	Colour	
Previous UK registration No.	Engine number	Chassis number (VIN)	
Foreign registration number	Year of manufacture	Date of 1st registration when new	
			Optional extras (e.g. radio, automatic transmission etc.)

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

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.

The countries of the European Community are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Irish Republic, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and the United Kingdom (not the Channel Islands).

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 European Community. 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 in the United Kingdom 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 the United Kingdom Telephone number

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

*Signature of witness

Address of witness

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

Name of witness
(in BLOCK LETTERS)

*The witness must be a Customs and Excise officer or a householder in the United Kingdom.

Continued overleaf

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		Ship/Aircraft rotation number
Any other details:		
Tick appropriate boxes ✓ Importer states UK certificate of insurance Held <input type="checkbox"/> Not Held <input type="checkbox"/> PI 1 issued <input type="checkbox"/> Vehicle released to approved garage or depository <input type="checkbox"/> C&E 388 No. issued <input type="checkbox"/> Vehicle released to unapproved premises pending entitled importer's arrival <input type="checkbox"/> Vehicle released <input type="checkbox"/> Officer Time (use 24 hour clock)		Station date stamp