| For Official Use | | | | | | |
|--|--------------------|--|--|--|--|--|
| For use by local officer: | Ref. No. | | | | | |
| Wholesale value of vehicle including VAT | £ 1 | | | | | |
| VAT payable | · | | | | | |
| Customs duty payable | | | | | | |
| Total paya | ble | | | | | |
| Amount of deposit (if any) | · | | | | | |
| Receipt number (if issued) | Station date stamp | | | | | |
| C&E 386 *issued/not issued (non-roadworthy vehicle). | | | | | | |
| Serial number (if issued) | | | | | | |
| Officer | | | | | | |
| Adjustment of deposit | | | | | | |
| Amount of deposit | £ ₁ | | | | | |
| £ı ı VAT payable | | | | | | |
| Customs duty payable | · | | | | | |
| Amount *payable/to be repaid ·· ·· ·· ·· · · · · · · · · · · · · · | | | | | | |
| C&E 386 *issued/not issued Number and date | | | | | | |
| Serial number (if issued)*Delete as necessary | | | | | | |
| Signature | to | | | | | |
| Date | for £ | | | | | |



Private Motor Vehicle Application for release from the conditions of relief

C&E 109

- 1. **General**. You may obtain release from the conditions imposed upon your vehicle by HM Revenue and Customs on payment of the appropriate customs and excise charges. The procedure for paying the charges due is explained in paragraph 2 below and information about applying for a change of relief is given in pararaph 4.
- 2. Application to keep a motor vehicle on payment of charges. Pages 2 and 3 of this form are to be completed and sent by post to the HM Revenue and Customs Business Centre which is nearest to where this vehicle is normally kept. The address can be found in the local telephone directory. Any other Customs documents relating to the vehicle are to be enclosed with your application and unless requested otherwise it is advisable to post the application as some Business Centres have limited hours of opening. Notification of the amount payable and advice on how payment is to be made will be sent to you within a few days.
- Time of release from the conditions. Your vehicle will not be finally released from the conditions of relief until the official receipt acknowledging payment of the customs and excise charges has been issued.
- 4. Application for a change of relief. If you were allowed relief from payment of customs and excise charges on a temporarily imported vehicle but now intend to transfer your normal home to a country other than the UK you may be eligible for transfer of residence relief. Notice 5 gives further information about this relief. The notice and form are also available on our website www.gov.uk
- Withdrawal of application. If you decide not to proceed with your application, please notify the HM Revenue and Customs as soon as possible.

| ssuing office | |
|------------------------|--|
| IM Revenue and Customs | |
| | |
| | |
| | |
| | |

| United Kingdom registration letters and numbers | Foreign registration letters and numbers |
|---|---|
| Make of vehicle (eg Ford) | *Right/Left hand drive |
| Maker's description (eg Mondeo 1-8 LX) | *Miles/Kilometres driven |
| Country and date of first registration when new | Vehicle Identification Number (Chassis No.) |
| Description of body (eg Saloon) and number of doors | Engine number |
| Date and port of importation | Cylinder capacity |
| Country in which you bought or otherwise acquired the vehicle | |

Extras fitted (eg automatic transmission, overdrive, etc).

| | | ٧ | |
|----|---|-----|----|
| 1. | Was the vehicle permanently imported under transfer of residence relief? | Yes | No |
| 2. | If the vehicle was not permanently imported, are you transferring your normal home outside the UK | | |
| 3. | If the answer to question 2. is 'Yes', do you wish to apply for transfer of residence relief? | | |
| 4. | If the vehicle is not of UK manufacture, has customs duty been paid on it in another country? | | |
| 5. | Has VAT been paid on the vehicle in the UK and has not, nor will be, refunded? | | |
| 6. | Has the vehicle been kept outside the UK for any period of more than 3 years since you acquired it? | | |

Vehicles in abnormally poor condition for age. If you claim that the vehicle is abnormally poor condition for its age, please give details below.

Your normal home is regarded as the place where you spend at least 185 days in a period of 12 months because of your personal and occupational ties.

*Delete as necessary

Declaration by importer

| l | | |
|-------------|---|--|
| ., | (importer's name in c | |
| of | | |
| | (Address in the United Kingd | |
| telephone r | number | |
| declare tha | at:- | |
| (i) | the details entered on this form are | e true and complete; |
| (ii) | since the vehicle described on page complied with the conditions which without payment of customs and e | |
| (iii) | I wish to obtain release from the reit was imported; | estrictions imposed on my vehicle when |
| (iv) | the request for release from the co (give change of circumstances) | nditions of relief is because:- |
| l enclose:- | | ahiala |
| (i) (ii) | The registration document for the value of the Notice 3 (if issued) | enicie |
| | | Warning: There are heavy penalties for making false declarations including |

Data Protection Act 2018

possible forfeiture of the vehicle.

HM Revenue and Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax, climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.