



Removal from Northern Ireland to a member state of the EU

Read the notes overleaf before completing.

For the supplier to complete

Title and full name

Full UK address

Telephone number

VAT Registration Number

Details of the new means of transport Tick one box

Motorised land vehicle Ship Aircraft

Make	
Model	
Registration number	
Date of issue of the plates	
Chassis/hull/airframe number	
Name of vessel	
Vessel's MMSI number	
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 VAT Notice 728, 'New means of transport'

Signature

Date DD MM YYYY

For the purchaser to complete

Title and full name

Full address of country of residence

Telephone number

Full address of member state of destination

Telephone number

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

Are you a Northern Ireland resident? Tick one box

No Yes

Are you a 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 VAT Notice 728 and the notes overleaf
- I intend to remove the new means of transport described on this form from Northern Ireland to the member state of destination within 2 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 2 months of the date of supply, it will become liable to forfeiture and UK taxes will become due

Signature

Date DD MM YYYY

Notes

This form should only be used for removals of new means of transport to an EU member state, by persons not registered for VAT.

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

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To the supplier

When you have completed this form, send the original to:

HM Revenue and Customs
Personal Transport Unit
Erskine House
Floor 3
20-32 Chichester Street
Belfast
BT1 4GF

Give the first copy of the form to the purchaser. Retain the second copy for your records. Attach the third copy to the vehicle registration.

To the purchaser

You must remove the new means of transport from Northern Ireland to the member state of destination within 2 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
- the date on which the new means of transport was first made available to you

You must notify HM Revenue and Customs immediately if for any reason you change your intention to remove the new means of transport to the member state of destination within 2 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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