

#### Application to purchase a motor vehicle for export from the UK

You should keep the purchaser's copy of the form.

the conditions on the back of this form carefully.

Before you complete this form you should read the notice and

Overseas visitors and UK residents may purchase a motor vehicle

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Please complete all boxes. Failing to do so may result in delays in

vehicle and remain outside the UK for at least 6 months.

This applies to supplies made in Great Britain exported out of the UK and to supplies made in Northern Ireland exported out of the UK to non-EU destinations. References to the UK should be construed accordingly.

Notice 707 Personal Export Scheme explains the scheme for buying a motor vehicle free of VAT. For a copy of Notice 707 phone the VAT helpline on 0300 200 3700.

Return your completed form to the person from whom you are buying the vehicle.

processing your application. Name and address of supplier Invoice number or order number if not yet invoiced Name Address Full make and model of vehicle VIN number of vehicle Contact name and phone number of supplier Name Phone Is the vehicle: new second hand If second hand, enter vehicle registration number VAT number of supplier Vehicle location at time of sale: GB Purchaser's details 1 Full name 7 Are you a: **UK** resident serving member of HM forces 8 Have you been outside the UK for more than 365 days 2 Address in the UK if you are staying more than 2 days in the last 2 years or 1,095 days in the last 6 years Address answer questions 9 to 11 Yes Postcode No complete question 11 3 Intended date of final departure from the UK 9 Date of your arrival in the UK DD MM YYYY DD MM YYYY Intended date of delivery of the vehicle Passport or identity card number DD MM YYYY Purchase price of vehicle Destination address outside the UK. Please note this must be a residential or domicile address Address Country of final destination outside the UK

I declare that:

- I have read Notice 707
- I intend to leave and remain outside the UK with the vehicle for at least 6 months and I shall comply with all the other conditions set out on the back of this form
- · all the information given in this form is correct

Warning: there are	heavy	penalties	for	making
false declarations	_			_

Signature	
Date DD MM YYYY	

#### **Conditions**

Please remember, you must comply with all the conditions to use the scheme as set out in Notice 707. If you break any of them, VAT will be payable on the value of the vehicle when purchased, and the vehicle may be liable to seizure.

- 1 You must personally take delivery of the vehicle in the UK and sign a certificate of receipt for the vehicle.
- 2 The vehicle must be used only by you, your spouse, a chauffeur on your behalf or another entitled person who is leaving the UK and has your permission to use it.
- 3 You must export the vehicle from the UK within:
  - 12 months of the date of delivery if you're a visitor to the UK, that is, you have not been in the UK for more than 365 days in the last 2 years or alternatively, 1,095 days in the last 6 years, or
  - 6 months of the date of delivery if you are an entitled UK resident
- 4 You must remain outside the UK with the vehicle for at least 6 consecutive months from the date of export of the vehicle.
- 5 You must not dispose, or attempt to dispose of the vehicle in the UK by hire, pledge as security, sale, gift or any other means.
- 6 If you change your plans and the vehicle is not to be exported by the due date for export you must immediately contact the following, if you're in the UK:

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

Telephone: 0300 322 7071

You should keep your copy of the form VAT410.

The law relating to this scheme is section 30(8) of the Value Added Tax Act 1994, Regulations 132, 133, 133D and 133E of The Value Added Tax (General) Regulations 1995 and Notice 707.

## **Supplier information**

The Personal Export Scheme is a pre-approval scheme. The vehicle should not be released to the customer before you receive an approval number from HMRC. You may have to pay VAT if you fail to do this.

Send the HMRC copy of the form to the Personal Transport (PTU) at least 2 weeks before the intended date of delivery of the vehicle. If, exceptionally, delivery is required with a shorter timescale, you should complete the certificate for urgent delivery (see section 11 of Notice 707) and send this to the PTU at the same time as the VAT410.

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