



Strategic
Command

FORCE INFORMATION NOTE: 2024 – 9737

RETURN OF GOODS RELIEF (RGR) – MID ASSIGNMENT

Released: 12 February 2024

Expires: 11 February 2025

REFERENCE	GSO-GEO/02 Command or Direct or Manage the Unit
AUDIENCE	All UK NSE, and other UK supporting elements, in support of the Global Support Organisation supported framework. All members of the force, the Civilian Component, and their entitled Dependants.
REFERENCE(S) SUPPORTING INFORMATION	A. NATO SOFA Supplementary Agreement (sharepoint.com) B. https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu
SUPERSEDES	GEO - Force Instruction/Information Note 2023-8557
AUTHORITY	UK Head of Mission - Germany
CONTACT	Germany Enabling Office GSO-GEO-CmdGrp@mod.gov.uk

Directorate Overseas Bases

GERMANY ENABLING OFFICE

(The United Kingdom's Military Mission to the Sending
States in Germany)



PREAMBLE

Reference to, or presentation, of information belonging to HMRC or authorities other than the Germany Enabling Office are correct at the date of publication and provided for guidance only without recourse to this office.

RETURN OF GOODS RELIEF (RGR) – MID-ASSIGNMENT

INTRODUCTION

1. Entitled UK Defence Personnel resident in Europe under the auspices of the NATO SOFA are enabled to utilise the Return of Goods Relief (RGR) during of their permanent assignment in Europe. All matters relating to tax are personal matters for the individual and the UK Authorities; this Office cannot represent any individual.

Return of Goods Relief (RGR) Mid-Assignment

2. This applies to tax paid vehicles and goods that were purchased and used in GB prior to being exported to Europe. These goods may be re-imported to GB for a period of 6yrs from date of export (Crown servants stationed overseas) without being charged import tax.

3. The following qualifying criteria applies:

a. The person that exported the vehicle or goods from the UK must be the same individual that re-imports the goods, or vehicle¹.

b. Any vehicles or goods purchased in the country of assignment cannot return to GB under RGR.

c. The period of re-importation under RGR is extended to a period of 6yrs from date of export² for Crown Servants stationed overseas.

d. Personnel with tax-paid vehicles and goods that they wish to return to GB under RGR, that are over the extended qualifying period³ should apply for a waiver through GEO C&I⁴. All submissions regarding vehicles will be treated on a case-by-case basis in liaison with HMRC Personal Transport Unit Cars Team.

4. Vehicles and goods that are purchased tax-free and exported, cannot be re-imported under RGR⁵.

5. RGR can be completed as part of the ToR process, i.e., at the end of an assignment.

GEO POLICY CENTRE

6. These, published instructions, once released, are routinely available through the [GEO Policy Centre](#) as is the case with all other Whole Force Policy.

¹ A tax-paid vehicle cannot be re-imported by a 3rd party using RGR.

² The 6yr period starts from date of export, i.e., vehicle exported on the 31 Jan 2020 would qualify for RGR until the 31 Jan 2026.

³ Vehicles and goods that have exceeded the 6yr period.

⁴ Applications via the Group Mailbox; GSO-GEO-CI-GPMailbox@mod.gov.uk

⁵ Goods obtained by individuals which have been zero-rated for tax under any country personal export scheme are not eligible for RGR back to the UK; this would include a vehicle purchased tax-free in GB prior to assignment overseas or a vehicle purchased tax-free in a previous country of assignment. Tax-free goods (and vehicles) can only be returned to GB mid-assignment using the Personal Imports process.

7. Where applicable these instructions should be read alongside more detailed extant policy delivered through Force Standing Orders/Force Standing Instructions. Where any change in policy is introduced, these instructions are to be regarded as having primacy. Force Standing Orders and/or Force Standing Instructions will be reviewed and republished in due course at which point the Information Note/Directive may be withdrawn.

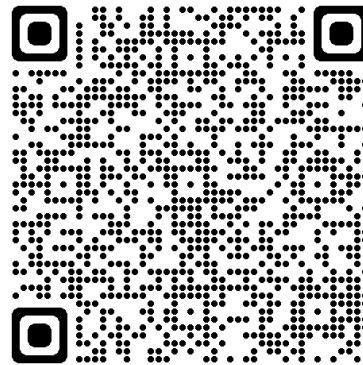
OPEN-SOURCE INFORMATION

8. The Germany Enabling Office wherever possible seeks to provide information on the matters that is suitable for the public domain through its World Wide Web supporting capability.

9. Further access to Information and Guidance is available on:



[GEOWeb:](#)



[UK Defence in Germany and Europe:
Information notes - GOV.UK \(www.gov.uk\)](#)

Original Signed

UK Head of Mission