



# Strategic Command

## FORCE INFORMATION NOTE: 2024 – 9908

### PERSONAL EXPORTS

Released: 8 March 2024

Expires: 7 March 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. <a href="https://www.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/100000/vat410.pdf">VAT410 (publishing.service.gov.uk)</a> B. <a href="https://www.gov.uk/government/consultations/personal-export-scheme">Personal Export Scheme (VAT Notice 707) - GOV.UK (www.gov.uk)</a>
SUPERSEDES	GEO - Force Instruction/Information Note: 13/2021
AUTHORITY	UK Head of Mission - Germany
CONTACT	Germany Enabling Office <a href="mailto:GSO-GEO-CmdGrp@mod.gov.uk">GSO-GEO-CmdGrp@mod.gov.uk</a>

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.*

## PERSONAL EXPORT SCHEME

### Outline

1. UK Defence Personnel resident overseas are reminded of the conditions for purchasing a New Means of Transport (NMT) under the Personal Import Scheme (PES).

### Purchase of a Tax-Free Vehicle under PES

2. UK Defence Personnel<sup>1</sup> that reside outside the UK, can purchase a vehicle tax-free from the UK using an export form VAT 410.

3. When the vehicle is imported into the country of residence, import tax would normally need to be paid. However, UK Defence Personnel<sup>1</sup> stationed in Europe under the jurisdiction of the NATO SOFA are entitled to purchase a vehicle from the UK tax-free and import it into the country in which they are stationed, however country specific regulations may apply<sup>1</sup>.

### Purchase a Tax-Free Vehicle from the UK

4. Personnel purchasing a vehicle using the Personal Export Scheme (VAT410) are reminded of the following key points contained in Ref A & B:

a. Overseas visitors and UK residents may purchase a motor vehicle under this scheme provided they intend to leave the UK with the vehicle and remain outside the UK for at least 6 months.

b. The purchaser signs a declaration on the VAT410 acknowledging that they, **the purchaser** must remain outside the UK with the vehicle for at least 6 consecutive months from the date of export of the vehicle.

c. Conditions highlighted in the VAT Notice 707 informs both purchaser and supplier that they, **the purchaser** must remain outside the UK with the vehicle for at least 6 consecutive months from the date of export of the vehicle.

d. There is no automatic dispensation for UK Defence Personnel based overseas to be exempt the HMRC restriction<sup>2</sup>.

5. There may be cases where individuals are directed to return to the UK for Duty purposes or compassionate reasons. Units and individuals are to liaise through their NSE in the first instance, who will present any case to the GEO for consultation with HMRC on their behalf.

6. Any individuals without written dispensation authorised by HMRC for a temporary waiver to the conditions of PES, will be personally liable for any HMRC imposition.

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<sup>1</sup> It remains an individual responsibility to confirm with in-theatre specific regulations and restrictions on vehicle purchase.

<sup>2</sup> UK Defence personnel stationed in Europe will be informed by an update to this information note should a general dispensation be granted by the UK GOV.

7. If HMRC become aware of an individual that does not meet all the conditions granted to use PES, then “VAT will be payable” on the value of the vehicle when purchased, and the vehicle may be liable to seizure.

## **GEO POLICY CENTRE**

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

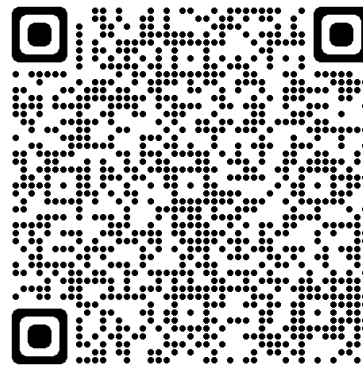
9. Where applicable these instructions should be read alongside more detailed extant policy delivered through Force Standing Orders/Force Standing Instructions. Where any change in policy is introduced these instructions are to be regarded as having primacy. Force Standing Orders and/or Force Standing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

## **OPEN-SOURCE INFORMATION**

10. 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.



[GEOWeb:](#)



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

*Original Signed*

**UK Head of Mission**