



Cyber & Specialist Operations Command

FORCE INFORMATION NOTE: 2025 – 10932

Personal Imports

Released: 25 November 2025

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REFERENCE	GSO-GEO/02 Command or Direct or Manage the Unit
AUDIENCE	All UK NSE, and other UK supporting elements, in support of the UK defence in Germany. All members of the force, the Civilian Component, and their entitled Dependants.
REFERENCE(S) SUPPORTING INFORMATION	A. Importing vehicles into the UK: How to import a vehicle - GOV.UK B. Get someone to deal with customs for you - GOV.UK C. Import of Vehicle on Transfer of Residence and, or Return of Goods Relief to Great Britain
SUPERSEDES	2024-10412
AUTHORITY	UK Head of Mission - Germany
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Cyber & Specialist Operations Command (CSOC)

GERMANY ENABLING OFFICE

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



Preamble

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

PERSONAL IMPORTS

Introduction

1. All matters relating to tax are personal matters between the individual and in this case, the UK Authorities; this office cannot represent any individual. These regulations are detailed in References A & B and are governed by HMRC.
2. HM Revenue and Customs (HMRC) direct that all entitled UK Defence personnel resident in Europe under the auspices of the NATO SOFA are advised to use a [registered customs agent](#) when returning goods and vehicles mid-tour, that have been purchased tax-free (zero-rated).
3. Vehicles purchased tax-free (zero-rated) can only be brought back into Great Britain (GB) without a tax liability at the end of an assignment / posting / contract end date under Transfer of Residence (ToR). More information on the process is available at Ref. C.

Guidance

4. The decision to import a vehicle registered outside of the UK remains a personal decision. Entitled Personnel should be aware that Personal Imports will be subjected to HMRC tax assessment which could lead to import charges, being raised.
5. **Tax Free Vehicle Imports to GB¹**. The process for Personal Imports is contained in Reference A & B and must be used when importing zero-rated, tax-free vehicles to GB during any period of assignment in Europe.
6. The following is an extract from HMRC policy at the time of publication of this information note and is presented as guidance only:
 - a. The vehicle must be owned and registered with the in-theatre or Host Nation Vehicle Licensing Authority for a minimum period of 6mths and the owner must have been resident outside the UK for 12mths before it can be returned to Great Britain under the regulations for Personal Imports.
 - b. Vehicles can be returned to be sold (either privately or to a car dealer), or to be transferred to a family member, however the vehicle will be subject to a HMRC assessment, and any tax liability raised appropriately.
 - c. Vehicle owners (the person importing the vehicle) will need to employ the services of a registered customs agent to make a customs declaration (on the persons behalf) on the Customs Declaration System. Declaration forms will be provided by the Customs Agent.
 - d. HMRC will determine the tax liability that is to be applied². Any liability will be raised against the current valuation (from a UK Car Dealer or purchase price) and approved by

¹ For the return of tax-paid vehicles (or goods) known as Return of Goods Relief (RGR) during an assignment / posting / contract (i.e., vehicles that have been exported by the owner from the UK, not tax-paid vehicles that have been purchased outside GB), see [FSI\(G\) 1001 Registration and operation of vehicles in Germany](#).

² A tax liability will be raised against the total cost of the vehicle; this will include any added accessories. Currently for vehicles returning from the EU, VAT will be charged at 20% if the vehicle is less than 30 years old and at 5% if the vehicle is more than 30 years old.

HMRC. The vehicle must be declared as physically in the UK before HMRC will provide the tax liability³.

e. The Customs Agent will receive the calculation for any import taxes due from HMRC and bill the Customer (the person importing the vehicle) accordingly. Any tax liability due must be paid to HMRC before the vehicle can be DVLA registered.

f. Once any tax liability has been paid in full, HMRC Personal Transport Unit, (PTU) Cars Team, will issue a letter to the vehicle owner detailing a Notification of Vehicle Arrival (NOVA) Reference Number.

g. Once DVLA registered, it is the responsibility of the owner to ensure that the vehicle is de-registered with the in-theatre or Host Nation Licensing Authority.

h. If the vehicle has been GEO Vehicle Licensing Office (VLO) registered (Germany only) and is sold (either privately or to a car dealer), loaned, or to be transferred to a family member, it cannot be driven by a non-SOFA entitled person until it has been DVLA registered and de-registered with the GEO VLO⁴.

7. The decision to return a vehicle to the UK whilst remaining resident as a member of the force, civilian component, or entitled dependant is a personal decision by the vehicle owner. Any tax liability is a matter between the vehicle owner and HMRC.

GEO Policy Centre

8. These, published instructions, once released, are routinely available through [HQ 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.

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

³ The vehicle cannot be pre-DVLA registered through the GEO VLO, as the MOU with DVLA only allows registration for vehicles outside the UK. Once the vehicle has landed in the UK, the VLO has no authority to complete DVLA registration.

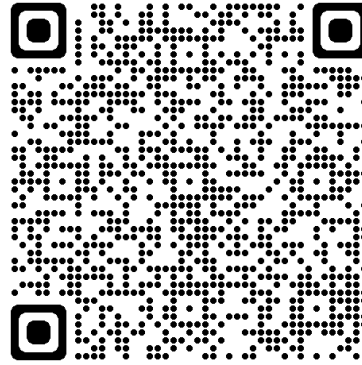
⁴ [VLO Form 4003](#)



[GEOWeb:](#)

Original Signed

UK Head of Mission



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