



## Private Vessel - Application for Release on Payment of Customs Duty, and VAT as Applicable

**Note:** When you have completed this form, present it to HM Customs and Excise at the port of importation with the documents (eg bill of sale or evidence of tax paid status) for assessment.

**Details of vessel**

Name				Description	Value <i>(including equipment)</i>
Date of arrival	Day	Month	Year	Country of manufacture	Net weight <i>(tons or kgs)</i>
Registration number				Permanent mooring or berth  <b>Please note:</b> any change within twelve months must be notified to HM Customs.	Any special equipment
Hull:- Material .....					
Colour .....					
Length .....					

**Details of purchase**

1. In which country did you buy or acquire the vessel?	2. When did you buy or acquire the vessel? <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="width: 30px;">Day</td> <td style="width: 30px;">Month</td> <td style="width: 30px;">Year</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td></td> </tr> </table>	Day	Month	Year									
Day	Month	Year											
3. If purchased what was the price paid? (attach the invoice, or a copy)	4. Has any VAT been paid in an EU country? (See note below) <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">✓</td> </tr> <tr> <td style="width: 30px;">Yes</td> <td style="width: 30px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> </tr> </table> If 'Yes', attach the relevant invoice or a copy.	✓		Yes	No								
✓													
Yes	No												
5. Has any of this VAT been refunded? <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">✓</td> </tr> <tr> <td style="width: 30px;">Yes</td> <td style="width: 30px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> </tr> </table>	✓		Yes	No			6. Did you buy it from a private individual? <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">✓</td> </tr> <tr> <td style="width: 30px;">Yes</td> <td style="width: 30px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> </tr> </table>	✓		Yes	No		
✓													
Yes	No												
✓													
Yes	No												

**Note:** The European Union countries are: Austria, Belgium, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, the Irish Republic, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal (including the Azores and Madeira), Slovakia, Slovenia, Spain (including the Balearic Islands), Sweden and the United Kingdom (including the Isle of Man). Although they have close links with the EU, the following are regarded as outside the EU for VAT purposes: Aland Islands, Andorra, the Canary Islands, the Channel Islands, French Guiana, Guadeloupe, Martinique, Mount Athos, Reunion and Turkey. The European Commission has advised that the application of the 6th VAT Directive shall be suspended in those areas of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control. Vessels from those areas will continue from 1 May 2004 to be treated as a non-EU import.

**Declaration by the owner**

**Warning:- There are heavy penalties for making false declarations including possible forfeiture of the vessel**

I .....  
(full name in BLOCK LETTERS)

declare that the particulars given above are true and complete and the vessel is being imported for my personal use and not for resale by way of trade.

Signature of owner ..... Date .....

Full address and telephone no  
in the UK  
.....  
.....

Continued overleaf

**Data Protection Act 1998**

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

**For official use**

To assess duty and VAT payable complete the following:  
(For further details see MC 18/88)

If purchased tax paid in an E.U. Country		Other	
A. Tax inclusive value last transaction		H. Purchase price abroad (less personal allowance)	
B. Tax inclusive value at export		I. Freight charges	
C. Tax paid at A		J. Value for duty (H + I)	
D. Residual Tax $\left( \frac{B + C}{A} \right)$		K. Duty @        %	
E. Tax exclusive value (value at sale DD + transport)		L. Value for VAT (H + I + K)	
F. Potential tax chargeable (E x VAT rate)		M. VAT @        %	
G. Actual tax payable (F - D)		N. Total charge (rounded down to £0.05) (K + M)	

✓ *Tick appropriate boxes*

Vessel released on deposit  
pending assessment

Vessel released on  
outright payment

Bill of sale seen

C 1331 submitted

Receipt number .....

C1330 issued

Received. Station date stamp

Officer .....