



For updated information regarding the below, please visit <https://www.gov.uk/importing-vehicles-into-the-uk/overview>

The below is meant for guidance only, for any detailed questions please free to contact us for some no obligation advice.

We work with a network of exclusive overseas agents, none of our business is sub contracted we handle the shipment right from receipt to delivery, in house.

Our specialist team can advise on all aspects of vehicle importation - with our network of agents we can offer help with many aspects of the process including IVA compliance and UK Registration.

## 1. How to import a vehicle

You must complete certain steps as soon as you bring a vehicle into the UK permanently.

You can pay an importer or shipping company to do them for you.

1. [Tell HM Revenue and Customs](#) (HMRC) within 14 days that the vehicle has arrived in the UK.
2. [Pay VAT and duty](#) if HMRC tells you to.
3. [Get vehicle approval](#) to show your vehicle meets safety and environmental standards.
4. [Register and tax the vehicle](#) with DVLA - they'll give you a registration number so you can get number plates made up.

You must also [insure your vehicle](#) before you drive it on UK roads.

**You can be prosecuted if you use your vehicle on a public road before you complete these steps, unless you're driving it to a pre-booked MOT or vehicle approval test.**

Commercial importers of new vehicles that use a [secure registration scheme](#) don't have to follow these steps.

### If you visit the UK with a vehicle

Follow the rules for [temporary imports](#) instead if both of the following apply:

- you don't usually live in the UK
- you're bringing a vehicle to the UK for less than 6 months

### If you bring your vehicle in or out of Northern Ireland

You can move your vehicle freely between Great Britain and Northern Ireland if it's registered in either country. Tell DVLA about the [change of address](#).

## 2. Telling HMRC

You have 14 days to tell HM Revenue and Customs (HMRC) after you bring a vehicle into the UK permanently. You can't register the vehicle until you've done this.

**You can be fined £5 for every day you're late telling HMRC.**

If your vehicle has an engine below 49cc (or 7.2kw if it's electric), you can register it without telling HMRC first.

**If you import a vehicle from the EU**

Tell HMRC by using the [Notification of Vehicle Arrivals \(NOVA\)](#) service. You'll need a [Government Gateway account](#).

You can use a spreadsheet if you're a VAT-registered business and you need to [use NOVA for lots of vehicles](#).

**If you import a vehicle from outside the EU**

Unless you're a VAT-registered company, you tell HMRC by filling in customs forms when your vehicle enters the UK.

Get the forms from your shipping company or customs officers at the UK border. They'll ask to see any:

- foreign registration for your vehicle
- other documents you have for it

**Claiming relief from VAT and duty**

Tell your shipping company or customs officers at the UK border if you want to claim relief from VAT and duty.

Check if you qualify for relief because you're:

- [moving to the UK](#) (sometimes known as 'transfer of residence' or TOR)
- [returning an exported vehicle to the UK](#)

**If you're a VAT-registered company**

Tell HMRC by using the [NOVA](#) service. You'll need a [Government Gateway account](#). You can use a spreadsheet if you need to [use NOVA for lots of vehicles](#).

Ask the [VAT helpline](#) for a VAT NOVA1 form if you don't want to use the NOVAonline service.

**After you tell HMRC**

HMRC will tell you:

- if you have to [pay VAT and duty](#)
- when your NOVA application is processed - you can't register your vehicle with DVLA until it is

If you filled in customs forms to tell HMRC, they'll make a NOVA application for you.

**3. Paying VAT and duty**

HM Revenue and Customs (HMRC) will tell you if you have to pay VAT or duty after you [tell them you imported a vehicle](#).

VAT and duty are charged on the total cost of the vehicle plus any:

- accessories you bought with it
- delivery and extra charges

HMRC will tell you how much you have to pay.

The rates you're charged depend on the type of vehicle and where you imported it from. You can call the [helpline](#) to check rates.

How you pay depends on whether the vehicle came from [the EU](#).

### If you imported the vehicle from the EU

Why you imported it	What and how you pay
For personal use	VAT only - pay HMRC directly
For a VAT-registered business	VAT only - pay on your next <a href="#">VAT Return</a>
For a business that's not VAT-registered	VAT only - pay HMRC directly

You won't be able to register the vehicle before you pay, unless you're a VAT-registered business.

If you're importing a second-hand vehicle, you won't have to pay VAT if all the following apply:

- VAT has already been paid in any [EU country](#) including the UK
- the vehicle has been in use for more than 6 months
- the vehicle has done more than 6,000km (about 3,728 miles)

### Paying HMRC directly

Use online or telephone banking to pay HMRC by Faster Payments, CHAPS or Bacs.

Sort code	Account number	Account name
08 32 00	12000903	HMRC Indirect Miscellaneous

Use your 13-character NOVA notification reference number when you pay. You can find it on the:

- email HMRC sent you if you used the NOVA service
- payment notice HMRC sent you

Don't put any spaces between the characters in your reference number.

Read more about [paying VAT on a car you've imported](#).

### Reclaiming VAT

You can reclaim VAT you paid in another EU country. Send the Certificate of VAT you get from HMRC to the person who sold you the vehicle.

#### If you imported the vehicle from outside the EU

Why you imported it	What and how you pay
You're moving to the UK with your vehicle	No VAT or duty if you <a href="#">qualify for relief</a>
You're returning an exported vehicle to the UK	No VAT or duty if you <a href="#">qualify for relief</a>
You're visiting the EU with your vehicle	No VAT or duty if it qualifies as a <a href="#">temporary import</a>
Any other reason - if you're not VAT-registered	VAT and duty - pay customs at the UK border (your shipping company may do this for you)
Any other reason - if you're VAT-registered	VAT and duty - pay customs at the UK border (your shipping company may do this for you) and claim the VAT on your next <a href="#">VAT Return</a>

You must pay any VAT and duty before you can release the vehicle from customs or register it.

#### 4. Getting vehicle approval

Get vehicle approval to show that your imported vehicle meets environmental and safety regulations. You'll need proof of approval to register the vehicle.

You might not need approval for a vehicle that was first registered or manufactured more than 10 years ago - [check the exemptions](#).

##### If the vehicle's not registered in the EU

To get approval for a vehicle that's not registered in the EU, apply for either:

- [Individual Vehicle Approval](#) (IVA)
- [Motorcycle Single Vehicle Approval](#) (MSVA) if it's a 2, 3 or smaller 4-wheeled vehicle

##### If the vehicle's registered in the EU

Get a European Certificate of Conformity from the manufacturer to show you have approval for an EU-registered vehicle.

You also have to get a certificate of Mutual Recognition if it's a left hand drive vehicle.

##### Getting a certificate of Mutual Recognition

Use the application form for your:

- [motorcycle](#)
- [car](#)

- [van or light goods vehicle](#)
- [motorhome](#)

[Apply for IVA](#) instead for a lorry or goods vehicle over 3,500kg.

There's a £100 fee. Send your application to the address on the form. Attach receipts to prove you've made any required alterations, eg fitting a speedometer to display miles per hour.

### **Get help with Mutual Recognition**

Contact the Vehicle Certification Agency (VCA) if you're unsure whether your vehicle qualifies for Mutual Recognition.

### **Vehicle Certification Agency (VCA)**

Telephone: 0300 330 5797

Monday to Friday, 9am to 5pm

[Find out about call charges](#)

## **5. Registering an imported vehicle**

You must register any vehicle you bring into the UK permanently. You can't register before you do all of the following:

- [tell HM Revenue and Customs](#) (HMRC) you imported the vehicle and get confirmation that your NOVA application is processed
- [pay VAT and duty](#) if HMRC tells you to
- get proof of [vehicle approval](#)

You also tax the vehicle when you register it with DVLA - there's a £55 fee.

### **Forms you need**

[Order a vehicle import pack from DVLA](#) to get the forms you need.

Choose a 'new vehicle import pack' if your vehicle has a certificate of newness from the dealer or it meets all of these conditions:

- it hasn't been permanently registered in any country before
- it's a current model or a model discontinued in the past 2 years
- this is the first time it's been sold by a retailer
- it has reasonable mileage, ie the minimum needed for delivery

Choose a 'used vehicle import pack' for any other vehicle.

### **How to register**

Follow the instructions for [registering a vehicle](#) to fill in your forms and send supporting documents.

You must also send extra supporting documents for an imported vehicle.

DVLA might ask to inspect the vehicle.

## Extra supporting documents for imported vehicles

You must send the following original documents:

- proof of [vehicle approval](#)
- [form V267](#) (sometimes called the ‘declaration of newness’) if you’re registering a new vehicle
- evidence showing the date the vehicle was collected, eg the invoice from the supplier
- the original foreign registration certificate to show when the vehicle was manufactured (you won’t get this back)

If you don’t have the original foreign registration certificate, DVLA might accept other proof of the manufacture date, eg a letter from the manufacturer or a vehicle enthusiast club.

Don’t send photocopies or faxed copies.

### How long it takes

It can take up to 6 weeks for your registration certificate (V5C) to arrive. You need the V5C to [get number plates made up](#).

## 6. Temporary imports

You can usually use a vehicle with foreign number plates without registering or taxing it in the UK if all of the following apply:

- you’re visiting and don’t plan to live here
- the vehicle is registered and taxed in its home country
- you only use the vehicle for up to 6 months in total - this can be a single visit, or several shorter visits over 12 months

If you become a resident or stay for longer than 6 months you must register and tax your vehicle in the UK - follow the [steps for importing a vehicle](#).

### If you bring a vehicle from within the EU

You won’t usually have to pay VAT or duty [if you bring your own vehicle from within the EU](#).

Call the [imports and exports helpline](#) if you have questions about bringing a vehicle from the EU for less than 6 months.

### If you bring a vehicle from outside the EU

You don’t pay VAT or duty on a vehicle if you temporarily import it from outside [the EU](#) and all of the following apply:

- it’s for your own private use
- you’re not an EU resident
- you don’t sell, lend or hire it within the EU

- you re-export it from the EU within 6 months - or longer if you're eligible to use foreign number plates for longer

Claim relief by filling in [form C110](#) and taking your vehicle through the 'nothing to declare' channel when you arrive in the UK.

### Using foreign number plates for longer than 6 months

You might be able to use a vehicle with foreign number plates for longer than 6 months if all of the following apply:

- you normally live outside the EU
- you're in the UK for a set period as a student or worker
- you claim relief from VAT and duty

HM Revenue and Customs (HMRC) will give you a customs relief form when you claim relief - show it to police if you're stopped when driving the vehicle.

**If you stay after your customs relief expires you must register and tax your vehicle in the UK - follow the [steps for importing a vehicle](#).**

### If you don't qualify for relief

If HMRC says your vehicle must be registered and taxed in the UK, contact the Customs, International Trade and Excise (CITEX) team.

#### CITEX team

[citex.temporaryadmissionsteam@hmrc.gsi.gov.uk](mailto:citex.temporaryadmissionsteam@hmrc.gsi.gov.uk)

Telephone: 0300 058 3736

Monday to Friday, 9am to 5pm

[Find out about call charges](#)

### If you're stopped by the police

You must show police that you can use the vehicle in the UK without taxing and registering it here, eg proof:

- of the time you've been in the UK (eg a ferry ticket)
- that your vehicle's eligible for relief from VAT and duty (eg a customs relief form)

### When you need Q number plates

You must get temporary Q number plates from DVLA if you visit the UK for up to 6 months and either:

- your number plates display numbers or letters that aren't identifiable in the UK, eg Arabic script
- your vehicle isn't registered in its home country

[Contact DVLA](#) if you have to get temporary Q number plates.

### Before you get Q number plates - vehicles from outside the EU

You must claim relief from VAT and duty before you can get temporary Q number plates for a vehicle from outside the EU.

If you claim relief:

- at the border - get [form C110](#) stamped on arrival in the UK
- after you arrive - fill in [form C110](#) and send it to the CITEX team to have it stamped

CITEX written enquiry team  
Local compliance S0000  
Newcastle  
NE98 1ZZ