

Returned Goods Relief and Movement of Vehicles

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1. Introduction

The Union Customs Code (UCC) contains the customs rules and procedures in operation in the EU. Under UCC (Art 203) goods can be exported from the EU to a 3rd country and re-imported into the EU without payment of Customs Duty provided all the required conditions for **Returned Goods Relief** are met. The goods must have been originally exported from the EU, must not have been altered and must be re-imported within three years of export from the EU. In very specific circumstances, relief from Value-Added Tax (VAT) may also apply where the goods are re-imported into the EU by the same person that originally exported the goods out of the EU.

You will find further information about returned goods relief in Goods re-imported into the EU.

2. Movement of Vehicles and Returned Goods Relief

2.1. Codes to be inserted on the Customs Import Declaration

- DE 1/10 – relevant procedure code – either 6123 (re-import after temporary export) or 6110 (re-import after permanent export)
- DE 1/11 – additional procedure code – F01 duty relief or F05 duty and VAT relief
- If car was originally exported from IE – DE 2/3 enter code 1Q27 and MRN of original export declaration
- DE 2/3 - documents produced, certificates and authorisations, additional references insert code 1Q27 and the MRN of the original export declaration or reference number of the Form INF3
 - 1D99 followed by the chassis number of the vehicle
 - 1D97 followed by the VIN or if you are an authorised trader (exempt from the requirement to provide a VIN) insert 1Q75 followed by the authorisation number
 - if the item being imported does not have a VIN please insert the text NOVINO33 after 1D97.

2.2. Scenarios

Scenario 1 - EU vehicles moved to the UK from another EU Member State e.g. Germany BEFORE 1 January 2021 and returned to an EU Member State e.g. Ireland after 1 January 2021.

When a motor vehicle was originally moved from the EU to the UK before the end of the transition period and is imported to the EU within three years of the original movement to the UK, and has not been altered, the vehicle can be imported to the EU under the provisions of returned goods relief. In accordance with the conditions set out in the UCC, the importer must:

- Submit a customs import declaration for the vehicle for entry into an EU member state e.g. Ireland. Use the appropriate import declaration codes to claim returned goods relief. See section 2.1.
- Fulfil the conditions of the returned goods relief with regard to the vehicle being moved from the EU and the vehicle returning unaltered to the EU within a three-year timeframe. Note - the date of permanent movement of the vehicle from the EU to the UK will be earlier than the date of registration of the vehicle in the UK.

- Provide documentary proof to the importer in Ireland to show that the vehicle was moved permanently to the UK prior to 31/12/2020 e.g. the trader documents related to the shipping/transport of the vehicle.

or

Where the vehicle was manufactured in the EU within three years of the date of its re-importation into Ireland, any official document containing all the following information can be provided as proof that the conditions for claiming returned goods relief are fulfilled:

- the date the vehicle was manufactured
- the details of the factory where the vehicle was manufactured (must be within EU)
- the chassis number of the vehicle and
- the description/technical details of the vehicle

Examples of documentary proof for these vehicles may include the Vehicle Identification Number (the VIN can only be used as proof where the 4th- 9th characters of the VIN provide the codes for the description of the vehicle, the 10th character of the VIN provides the code for the year the car was manufactured and the 11th character of the VIN provides the code for the factory of manufacture and the importer is in a position to make the manufacturers' codes available to Revenue), the Certificate of Conformity or an Oasis Vehicle Enquiry Report.

- Confirmation from the seller in the UK that the vehicle has not been altered.
- Where requested, the documentary proof should be presented to Customs at importation

Scenario 2 - EU vehicles moved to the UK from another EU Member State e.g. Germany AFTER the 31 December 2020 and returned to an EU Member State e.g. Ireland.

When a motor vehicle was originally exported from the EU to the UK and is re-imported to the EU within three years of export (the important date is the date of export of the vehicle from the EU to the UK and not the date of registration of the vehicle in the UK) and the vehicle has not been altered, it can be re-imported to an EU Member State e.g. Ireland under the provisions of returned goods relief. In accordance with the conditions set out in the UCC, the importer must:

- Submit a customs import declaration for the vehicle to allow the vehicle to come into the country. Use the appropriate import declaration codes to claim returned goods relief. See section 2.1. Provide documentary proof that the vehicle had been exported from Germany. This can be done by submitting:

- The returned goods information sheet (Form INF 3) completed by the German customs authority. The chassis number of the vehicle should be included.

or

- The Export Declaration authenticated by the German customs authority. The chassis number of the vehicle should be included.

or

- Where the vehicle was manufactured in the EU within three years of the date of its re-importation into Ireland, any official document containing the following information can be provided as proof that the conditions for claiming returned goods relief are fulfilled
 - the date the vehicle was manufactured
 - the details of the factory where the vehicle was manufactured (must be within EU)
 - the chassis number of the vehicle and
 - the description/technical details of the vehicle

Examples of documentary proof for these vehicles may include the Vehicle Identification Number (the VIN can only be used as proof where the 4th-9th characters of the VIN provide the codes for the description of the vehicle, the 10th character of the VIN provides the code for the year the car was manufactured and the 11th character of the VIN provides the code for the factory of manufacture and the importer is in a position to make the manufacturers' codes available to Revenue), the Certificate of Conformity or an Oasis Vehicle Enquiry Report .

- Confirmation from the seller in the UK that the vehicle has not been altered.
- Where requested, the documentary proof should be presented to Customs at importation.

Scenario 3 – USA manufactured vehicle is exported to an EU Member State e.g. Germany, is moved/exported to the UK and returned to an EU Member State e.g. Ireland.

When a motor vehicle which was originally manufactured outside the EU, is exported to the EU before being moved to the UK before being subsequently re-imported to the EU, the conditions outlined in Scenarios 1 and 2 above are relevant depending on the date the vehicle is moved/exported from the EU to the UK. The origin of the car does not impact on claiming Returned Goods Relief.

Example of cases where a vehicle is considered altered and does not qualify under returned goods relief

Any change in the vehicle is in principle considered as a change of its state. A non-exhaustive list of examples where the state of the vehicle is changed, and hence is not considered as a returned good, is shown below:

- a) A vehicle is exported from the EU to a third country where the tyres are replaced into tyres with different technical characteristics (e.g. different brand, model or material).
- b) A vehicle is exported from the EU to a third country where it is painted with a different paint from the one it had before (e.g. different colour or quality).
- c) A vehicle is exported from the EU to a third country where the engine is replaced (e.g. different model, brand or technical characteristics).