



Shipping vehicles to the UK Guide



Thinking of bringing your car, SUV, campervan or motorcycle with you? The dramatic depreciation in value of most vehicles during the first 3 years after purchase, results in many returning Brits or even some Kiwis choosing to ship their cars along with their personal effects and furniture. There are however a few things you will need to consider carefully.

Are you eligible for Transfer of Residence Relief (VAT and Duty exemption)?

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Transfer of Residence (ToR) relief for motor vehicles (including motorcycles) is available if the vehicle is imported by a person who meets the following criteria;

- (i) has arrived in the UK and, on the date the vehicle is imported, holds a document authorising residence in the UK; and
- (ii) has resided or been domiciled outside of the UK or EU for a continuous period of at least 12 months preceding his/her arrival; and

(iii) has personally owned and used the motor vehicle overseas for at least 6 months before the earlier of the following:

- (A) the date of the person's departure for the United Kingdom
- (B) the date on which the motor vehicle is surrendered for shipping

What documents will you need to substantiate a claim for Transfer of Residence Relief?

You will need to provide registration papers and odometer reading for the vehicle, a dated purchase receipt, a tenancy agreement or purchase agreement of your home in New Zealand including a sample of recent utility bills. You will also need to provide evidence of your commitment to reside in the UK, such as an employment contract or statement, work permit or tenancy agreement or home purchase agreement.

What forms will you need to complete to claim Transfer of Residence Relief?

You will need to apply for relief via the HM Customs ToR Portal Link. We have published a separate Guide to Importing Used Personal Effects into the UK which explains the ToR relief process in more detail and lists the documents you will be required to

submit along with your application. It is important to understand that the ToR application process needs to occur before the vehicle can be shipped from New Zealand.

How long do you have to keep the vehicle once it arrives into the United Kingdom?

If you qualify for the ToR relief you will be restricted from selling or disposing of the vehicle within 12 months of the date of importation or else you will pay the customs duty and VAT that would normally have been payable.

If you don't qualify for Transfer of Residence Relief how much do you have to pay?

If you do not qualify for the ToR concession, then UK VAT @ 20% will apply based upon the market valuation value of the vehicle plus the cost of the freight plus the cost of the insurance premium if any. There will also be customs duty payable

Apart from the cost of shipping and customs clearance, are there any other charges you need to be aware of?

Once the vehicle has cleared customs in the UK, you will need to have the vehicle undergo an Individual Vehicle Approval (IVA) inspection to ensure it meets UK & EU minimum standards. The cost for a basic inspection is £450 and excludes local transport costs for the vehicle to the Driver and Vehicle Standards Agency depot as well as any required modifications such as conversion to a mph speedo if only kmh is shown.

Following a successful IVA inspection, the vehicle needs to be insured, registered and taxed. Registration and new number plates can take up to 6 weeks. The Vehicle Tax is levied upon all newly registered vehicles. The tax rate is based upon the vehicle's CO2 emissions.

For even more detail about process and eligibility you can visit www.gov.uk

Your Grace moving consultant will be able to assist you further with export documentation and shipping costs from New Zealand to all destinations in the United Kingdom.