



EUROPEAN COMMISSION  
SECRETARIAT-GENERAL

Directorate H - Western European Partners  
SG.H.2 - EU-UK Trade and Cooperation Agreement

Brussels  
SG.H.2/AR

Dear Sirs,

### **Temporary transfer of road-legal/road registered vehicles between UK and EU**

Thank you for your letter of 13 December 2021 and the subsequent message to Commissioner Breton, who asked me to reply.

Means of transports entering the EU temporarily and leaving back to the United Kingdom after a few weeks can be placed under temporary admission and declared to customs by the sole act of crossing the frontier (please refer to Article 158(2) of the Union Customs Code<sup>1</sup>, Articles 139(1) and 141(1)(d)(iv) UCC-Delegated Act) whether they are for exhibitions, other events or just for holidays.

In such cases, no customs formalities are needed at the moment of entry and exit, i.e. no customs declaration to be lodged, no safety and security and temporary storage requirements.

In the same spirit, means of transport brought into the fiscal territory of the Union may not be subject to Value Added Tax (VAT) upon import if the goods fulfil the conditions mentioned in Article 212 UCC-Delegated Act to be declared for temporary admission with total relief from import duty. If those conditions are met, the goods are also exempted from VAT as long as they are covered by the temporary admission procedure. If the conditions are not met, the goods can benefit from partial relief from import duty but VAT must be paid upon import.

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<sup>1</sup> [https://ec.europa.eu/taxation\\_customs/customs-4/union-customs-code\\_en](https://ec.europa.eu/taxation_customs/customs-4/union-customs-code_en)

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For a comprehensive overview of the legal basis and practical examples, the Commission has the following guidance: [https://ec.europa.eu/taxation\\_customs/system/files/2021-07/Note%20on%20means%20of%20transport.pdf](https://ec.europa.eu/taxation_customs/system/files/2021-07/Note%20on%20means%20of%20transport.pdf)

I trust that those elements will answer your concerns. In case you would witness concrete cases of denial of those benefits, granted by EU law, at the borders of the European Union, and you believe such denial is contrary to the provisions mentioned in this letter, you may want to contact the national customs administrations.

Yours faithfully,

Stefan FUEHRING  
Head of Unit