



These notes will help you fill in the form VAT NOVA1 (Imports) 'Notification of vehicle arrivals'.

It is important that you read the notes before you start to fill in the form.

## 1. Who should complete a VAT NOVA1 (Imports) form?

Use this form if you:

- are VAT registered bringing a land vehicle into GB for permanent use
- are VAT registered bringing a land vehicle into NI from outside the EU for permanent use
- have purchased a vehicle in GB which is unregistered, or your vehicle has had a break in registration

Do not use this form if you're:

- bringing a vehicle into GB which has an engine with a displacement or a cylinder capacity of 48cc or less (7.2 Kilowatts or less if it's electric)
- bringing a vehicle into GB for no more than 6 months in a 12 month period, for example as a holiday maker, a student or a business bringing their vehicle into GB temporarily
- a VAT registered business whose vehicle is approved to be registered and licensed using the Driver Vehicle Licensing Agency (DVLA) Automated First Registration and Licensing (AFRAL) scheme either by electronic means or use of paper forms V55(1) or V55(2)
- a UK diplomat bringing a land vehicle permanently into GB, unless claiming relief
- a member of the UK Forces based overseas bringing a land vehicle permanently into GB
- a member of a visiting NATO force (which includes United States Armed Forces personnel) on a tour of duty to GB, bringing a land vehicle into GB
- a VAT registered business bringing a land vehicle into GB on a temporary basis from outside the EU
- returning with your vehicle after being abroad where the vehicle has remained continuously licensed and registered with the DVLA whilst it was outside the UK

## 2. When should I make a NOVA notification?

A notification to us is legally required within 14 days of the vehicle's arrival in the UK. For vehicles imported from outside the UK, the date of arrival is the date the vehicle was considered to be in free circulation. This is usually the date of acceptance of the import entry.

Failure to make a declaration within 14 days of the arrival of a land vehicle into the UK may result in a late notification penalty being applied.

### Help to complete part 3 of the form

In part 3 you must identify the type of vehicle by ticking the most appropriate description at 26. You then find the matching type at question 27 and enter the 'vehicle specification' requested for that type of vehicle at 27A to 27G as appropriate.

## 3. Guidance and examples to help you identify your type of vehicle at question 27

### Car (27A)

A vehicle with 3 or more wheels constructed for the carriage of passengers, or has roofed accommodation and side windows to the rear of the driver's seat. Examples include saloon cars, estate cars, station wagons, 4x4 vehicles, coupes, roadsters and quadricycles.

### Light Commercial Vehicle (LCV) (27B)

All panel vans. Any other vehicle with 3 or more wheels, primarily designed for the carriage of goods and which has an unladen weight not exceeding 3500 kg (3.5 tonnes). Examples include Luton vans, box vans, mini buses, single cab and double cab pickups and all panel vans irrespective of weight.

### Heavy Commercial Vehicles (HCV) (27C)

Vehicles that are generally used for the carriage of goods or burden of any kind and designed or adapted to have an unladen weight of more than 3500kg (3.5 tonnes). Examples include rigid bodied trucks, tipper, fire engine, box tractor units for articulated trailers also known as 'artics', buses and coaches.

### Agricultural tractor (27D)

Vehicles designed exclusively or primarily for agricultural purposes whether or not permitted for use on UK roads opened to public traffic. Examples are combine harvesters and high speed tractors.

## Motorcycle, scooter or moped (27E)

These vehicles include trikes and quad bikes.

## Motor caravan (27F)

Are vehicles fitted with all or most of the following items:

- permanent sink
- cooking facilities
- seats and a table for a meal
- at least one bed
- a permanent fresh water tank

Examples are a camper van and a motor home.

## Construction vehicles, plant and machinery or special purpose vehicles (27G)

Construction and plant and machinery will include: excavators, dumper trucks, bulldozers and any 'crawler tracked' vehicle. Examples of special purpose vehicles are fork lift trucks and street cleaning vehicles.

## 4. Additional information regarding your vehicle type and specification

Please enclose a copy of the purchase invoice with your notification form. If you do not have a purchase invoice then provide alternative evidence to confirm the vehicle specification and purchase price.

If you're leasing a vehicle (without an option to purchase) you must provide evidence of the leasing agreement.

## 5. Help to complete part 2

In this section you are asked to provide details of the commodity code, import entry number and the date of arrival in the UK.

It is important that you declare these details accurately. We will check that the information you provide here is the same as that held on the Customs Handling of Import and Export Freight (CHIEF) system or the Customs Declaration Service (CDS).

The import entry date is the date the import entry was made (which could be an earlier date than the date of arrival). The import entry date is set out in the 8 digits at the end of the import entry number. You should enter the 8 digits in the 'Import entry date' box rather than the 'Import entry number' box.

## 6. Signing your notification form and sending it back

If you are not forces or diplomatic staff, send your completed form to:

Personal Transport Unit  
HM Revenue and Customs  
BX9 1GD

If you are UK or visiting forces staff, or UK or visiting diplomatic staff, send your completed form VAT NOVA1, 'Notification of vehicle arrivals' to:

HM Revenue and Customs  
Personal Transport Unit  
Floor 3  
Erskine House  
20-32 Chichester Street  
Belfast  
BT1 4GF

If you are an agent notifying on behalf of a VAT registered business you must make sure your client has countersigned the declaration at part 4A of the form to confirm the authorisation is true and complete.

## 7. What happens next?

We will process your completed form as soon as possible, usually within 14 days, but delays may occur if the form is incomplete or additional information is required to confirm the vehicle specification.

### Diplomats

Once your VAT NOVA1 (Import), 'Notification of vehicle arrivals' form has been processed you will receive a letter from us informing you that you can apply to register the vehicle with the DVLA.

### For more information

Please refer to VAT NOVA Information Sheet. For more information on completing the form phone the VAT Helpline on 0300 200 3700.