

These notes will help you fill in VAT NOVA1
Notification of vehicle arrivals.

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

If you prefer you can do it online. By doing it online your notification will be processed faster and you'll get immediate online acknowledgement and calculation of any VAT due. To use the Notification of vehicle arrivals Online Service, go to online.hmrc.gov.uk/home

1. Who should complete a VAT NOVA1 form?

Complete this form if you are a:

- VAT registered business, non-VAT registered business or private individual notifying us of a land vehicle being brought into the United Kingdom (UK) that you have purchased from within the European Union (EU) and a VAT registered business notifying us of a land vehicle being brought into the UK that you have imported from outside the EU
- VAT registered business leasing a vehicle from an EU supplier
- person or agent completing this form on behalf of the above
- UK diplomat bringing a land vehicle permanently into the UK from another EU Member State that has been granted relief from VAT
- foreign diplomat on posting to the UK and bringing a land vehicle into the UK from within or outside the EU
- member of the UK Forces (other than British Forces Germany or British Forces Cyprus) bringing a land vehicle permanently into the UK from another EU Member State, that has been granted relief from VAT.

Do not use this form if you are:

- bringing a vehicle into the UK which has an engine with a displacement or a cylinder capacity less than 49cc; or a vehicle which is electrically propelled using less than 7.3 Kilowatts
- bringing a vehicle into the UK 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 the UK temporarily
- a private individual or a non-VAT registered business who is importing vehicles purchased outside the EU
- a VAT registered business whose vehicle is approved to be registered and licensed using the Driver Vehicle Licensing Authority (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 the UK from outside the EU
- a member of the UK Forces based overseas bringing a land vehicle permanently into the UK from outside the EU
- a member of a visiting NATO force (which includes United States Armed Forces personnel) on a tour of duty to the UK, bringing a land vehicle in to the UK from another EU member state or from outside the EU
- a VAT registered business bringing a land vehicle into the UK 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 a NOVA notification be made?

A notification to us is legally required within 14 days of the vehicle's arrival in the UK. For vehicles imported from outside the EU, 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. If a penalty is due we will confirm in writing the amount due and how it has been calculated after the notification has been processed.

If at the time you brought the vehicle into the UK it was not required to be registered for road use because you were intending to remain here for no more than 6 months in a 12 month period, but you now intend to remain here for a longer period of time and register and license the vehicle with the Driver and Vehicle Licensing Agency (DVLA) or the Driver and Vehicle Agency in Northern Ireland (DVA), you must notify the vehicle within 14 days of the change of intention.

Please note: Notification and payment of any VAT due on a vehicle arriving in the UK must be made to us before the land vehicle can be registered and licensed with the DVLA or the DVA.

3. Which parts of the form do I need to complete?

Parts 1, 3 and the declaration **must** always be completed. Some parts require completion depending on the type of notification you are making. Please refer to the table on page 2 for any additional parts of the form you may need to complete.

Type of notifier/purchaser	Part 1 (Notifier details)	Part 1 (Purchaser details)	Part 2 (Supplier details)	Part 3 (Vehicle type and specification)
Non-VAT registered/private individual making their own declaration in respect of a vehicle purchased in the EU	N/A	✓	✓	✓
A notifier making a notification on behalf of a non-VAT registered/private individual in respect of a vehicle purchased in the EU	✓	✓	✓	✓
A VAT registered business making its own declaration in respect of a vehicle purchased in the EU	N/A	✓	✓	✓
A VAT registered business making its own declaration in respect of a vehicle purchased outside the EU	N/A	✓	N/A	✓
An agent authorised to make a notification on behalf of a VAT registered business making a purchase of a vehicle in the EU	✓	✓	✓	✓
An agent authorised to make a notification on behalf of a VAT registered business making a purchase of a vehicle outside the EU	✓	✓	N/A	✓
A VAT registered business making its own declaration in respect of a vehicle leased (without an option to purchase) from an EU supplier	N/A	✓	✓	✓
An agent authorised to make a notification on behalf of a VAT registered business leasing (without an option to purchase) a vehicle from an EU supplier	✓	✓	✓	✓
UK diplomat bringing a land vehicle permanently into the UK from another Member State that has been granted relief of VAT	N/A	✓	✓	✓
A diplomat on posting to the UK bringing a land vehicle into the UK from within or outside the EU	N/A	✓	✓	✓
A member of the UK Armed Forces (other than British Forces Germany or British Forces Cyprus) bringing a land vehicle permanently into the UK from another EU Member State, that has been granted relief of VAT	N/A	✓	✓	✓

Part 4 (Leasing arrangements by VAT registered businesses)	Part 5 (Additional vehicle questions for EU purchases)	Part 6 (Specific vehicle questions for VAT registered businesses)	Part 7 (Additional vehicle questions for purchases outside the EU)	Part 8 (Declaration process)
N/A	✓	N/A	N/A	✓
N/A	✓	N/A	N/A	✓
✓	✓	✓	N/A	✓
N/A	N/A	N/A	✓	✓
✓	✓	✓	N/A	✓
N/A	N/A	N/A	✓	✓
✓	✓	N/A	N/A	✓
✓	✓	N/A	N/A	✓
N/A	✓	N/A	N/A	✓
N/A	✓ bringing a land vehicle into the UK from within the EU only	N/A	✓ bringing a land vehicle into the UK from within the EU only	✓
N/A	✓	N/A	N/A	✓

4. Countries within the EU for VAT purposes

The following countries are Member States of the EU:

Austria	Germany	Netherlands
Belgium	Greece	Poland
Bulgaria	Hungary	*Portugal
*Cyprus	Ireland	Romania
Czech Republic	Italy	Slovakia
Denmark	Latvia	Slovenia
Estonia	Lithuania	*Spain
Finland	Luxembourg	Sweden
*France	Malta	*UK

Croatia will become a Member State with effect from 1 July 2013.

*Cyprus, will exclude areas of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control. Transactions with those areas will be treated as non-EU transactions.

*France includes Monaco.

*Portugal includes the Azores and Madeira.

*Spain includes the Balearic Islands.

*UK includes the Isle of Man.

5. Transfer of assets/self-supply

A transfer of own goods occurs if you:

- are VAT-registered in the UK
- have bought and used a road vehicle as part of your business activity in another EU Member State where you are separately VAT-registered
- transfer the road vehicle as an asset of the same legal entity to the UK.

A transfer of own goods will create an arrival in the UK and VAT should be accounted for in box 2 of your *VAT Return*.

Help to complete Part 3 of the form

In part 3 you must first identify the type of vehicle by ticking the most appropriate description at question 19. You then find the matching type at question 20 and enter the 'vehicle specification' requested for that type of vehicle.

6. Guidance and examples to help you identify your type of vehicle at question 19.

Car

A vehicle with three 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, 4 x 4 vehicles, coupes, roadsters and quadricycles.

Light Commercial Vehicle (LCV)

All panel vans. Any other vehicle with three 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)

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.

Motorcycle, scooter or moped

These vehicles include trikes and quad bikes.

Motor caravan

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.

Agricultural tractor

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.

Construction vehicles, plant and machinery, special purpose vehicles

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.

Examples of vehicle specifications

Car

Make	Model	Derivative	Trim	Body
Audi	TT	2.5T	RS	Coupe
BMW	3 series	320d	SE	Saloon
Ford	Focus	2.0	CC-2	Convertible
Land Rover	Discovery 4	3.0	XS	Station wagon
Toyota	Yaris	1.3	SR	Hatchback
Vauxhall	Zafira	1.9	Design	MPV
Volvo	V	70	SE Lux	Estate

Light Commercial Vehicle (LCV)

Make	Model	Derivative	Trim	Body
DFSK	Landhopper	1.3	N/A	Tipper
Ford	Tourneo Custom	300s	Trend	Minibus
Isuzu	Rodeo Denver	3.0	Max LE	Pickup
Mercedes	Sprinter	313	LM	Luton van
Peugeot	Expert	90	N/A	Refrigerated van
Vauxhall	Astravan	1.7	Sportive	Panel van
Volkswagen	Transporter T30	2.0	N/A	LWB medium roof

Heavy Commercial Vehicle (HCV)

Make	Model	HCV type	Cab type
Volvo	FM9 300	Tractor	Sleeper cab
Man	TGM15	Tipper	Day cab
Iveco	Trakker	Chassis cab	Day cab
Setra	Top Class S417	Coach	N/A
Daf	LF55.220	Skip loader	N/A
Daf	FAD85.360	Hook loader	N/A
Volvo	FH12-340/380	Refrigerated box	N/A
Renault	Magnum AE560	Tractor	Sleeper cab
Scania	R500LA MNA	Tractor	Highline

Motorcycles

Make	Model	Derivative	Version	Type	Style	Engine Size	Engine fuel	Transmission
Honda	Goldwing	1800	SE	Road	Tourer	1832	Petrol	Manual
Piaggio	Vespa	125	IE	Road	Scooter	124	Petrol	Auto
AJP	PR3	200	N/A	Competition	Enduro	198	Petrol	Manual
Kawasaki	Mule	600	BCF	ATV	N/A	401	Petrol	Automatic
Ducati	Monster	N/A	N/A	Road	Naked	1078	Diesel	Manual
PGO	Ligero	50	N/A	Road	Moped	49	Petrol	Automatic
Harley Davidson	883L	XL	Sportster	Road	Custom	883	Petrol	Manual

Agricultural tractors

Make	Series	Version	Brake Horse Power (BHP)
John Deere	5R	5090M	90
Massey Ferguson	MF8600	8650	240
Valtra	A series	A83 Hi Tech	88

Motor caravan

Make	Body	Model	Version	Base vehicle make	Derivative
Swift	Panel van	Ducato	Escape 664	Fiat	2.2
Burstner	Coachbuilt	Transit	Nexxo Family	Ford	2.5TD
Pilot	A Class	Sprinter	Galaxly G901	Mercedes	2.7
Bessacarr	Coachbuilt	Ducato	E425	Fiat	2.2
Volkswagon	Camper	Caravelle	California	Volkswagon	2.0

Construction/Plant/Special purpose vehicle

Make	Series	Version	Type
JCB	3	3CX Eco	Back hoe
Kubota	U series	U48.4	Back hoe
Atlet	Balance	20	Fork lift
Volvo	N/A	A252 4X4	Dumper
Schmidt	Swingo	200+ 2 brush	Compact sweeper
Jungheinrich	EFG	425-430	Fork lift
CAT	N/A	785D	Mining truck

7. Additional information regarding your vehicle type and specification

It would be helpful if you could enclose a copy of the purchase invoice with your notification form. If you do not have a purchase invoice then please provide alternative evidence to confirm the vehicle specification and purchase price.

If you are leasing a vehicle (without an option to purchase) it would be helpful if you could provide evidence of the leasing agreement.

8. Help to complete part 4

If you are a VAT registered business leasing a road vehicle from a supplier in another Member State with no option to purchase the vehicle at the end of the contract you have received a supply of services. VAT will be due under the reverse charge mechanism and each payment under the contract must be accounted for in box 1 of your *VAT Return*.

If you are a VAT registered business leasing a road vehicle from a supplier in another Member State with an option to purchase the vehicle at the end of the contract you are acquiring goods. VAT will be due on the full value of the supply and must be accounted for in box 2 of your next *VAT return*.

9. Help to complete part 5

VAT reliefs available when purchasing an adapted motor vehicle?

VAT reliefs (in respect of purchases made from within the EU) are available when purchasing certain vehicles adapted for disabled people.

Please refer to HMRC Help Sheet VAT1615 *About purchasing zero-rated adapted vehicles (Guidance for customers)* for full information.

Where to go for more help

Phone our VAT Disabled Reliefs Helpline on 0845 302 0203 and select option 1. The Helpline is open Monday to Friday from 8am to 5pm.

Contact us by secure email on hmrc.gov.uk/charities/vat-relief-disabled.htm

Write to us at:

HM Revenue & Customs
VAT Disabled Reliefs Team
St John's House
Merton Road
LIVERPOOL
L75 1BB

When making a claim for relief of VAT you should include supporting paperwork to show that the road vehicle has been designed, or substantially and permanently adapted for the use of a disabled person. For example, this might be the purchase invoice.

Diplomats

A diplomat on a posting to the UK may, subject to conditions, receive relief on a land vehicle they bring from within or outside of the EU.

To claim relief of VAT a form C426 *Application for the release of goods free of duty and/or Value Added tax under Privilege* authorised by the Head of Mission and Foreign and Commonwealth Office should be provided with the VAT NOVA1 *Notification of vehicle arrivals* form and supporting paperwork, for example invoice and/or overseas registration document.

Change of intention

This applies when:

- at the time you brought the vehicle into the UK, it was not required to be registered for road use in the UK because you were only intending to remain here for no more than 6 months in a 12 month period, for example, as a holiday maker or a student; and
- your circumstances have changed and you now intend to remain here for a longer period of time and register and license the vehicle with the DVLA/DVA.

A requirement to notify the vehicle becomes due at time of the change of intention and you will have 14 days from this change of intention to make the notification to us.

Please note we will record the date of the change of intention as the date of arrival.

10. Help to complete part 6

You must only tick the Yes box for question 41 if you have evidence that your supplier was unable to recover any VAT it incurred when purchasing the vehicle.

For question 42, your purchase invoice should show whether your vehicle was purchased under the Margin Scheme. For further details on the Margin Scheme please see Notice 718/1 *The VAT Margin Scheme on second-hand cars and other vehicles*.

11. Help to complete part 7

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. You will not be able to register your vehicle with the DVLA (or DVA) if the information provided in this section does not match the information held on CHIEF.

The 'Date of arrival in UK' is the date the import entry was accepted by us.

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.

You can find details of both dates on the E2 *acceptance advice* document.

Example of import entry number format 123-123456A

Example of import entry date format DD/MM/YYYY

Change of intention

This applies when:

- at the time you brought the vehicle into the UK, it was not required to be registered for road use in the UK because you were only intending to remain here for no more than 6 months in a 12 month period
- your circumstances have changed and you now intend to remain here for a longer period of time and register and license the vehicle with the DVLA/DVA.

A requirement to notify the vehicle becomes due at time of the change of intention and you will have 14 days from this change of intention to make the notification to us.

Please note we will record the date of the change of intention as the date of arrival.

12. Signing your notification form and sending it back

Send your completed form VAT NOVA1 *Notification of vehicle arrivals* to:

HM Revenue & Customs
Personal Transport Unit
Building 22
Priory Court
St John's Road
DOVER
Kent
CT17 9SH

If you are an agent notifying on behalf of a VAT registered business you must ensure your client has countersigned the declaration at part 8 of the form to confirm the authorisation is true and complete.

13. What happens next?

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

Non-VAT registered businesses or individuals purchasing a vehicle from within the EU

If you are a non-VAT registered business or a private individual and the vehicle you have notified is a new vehicle from within the EU, you will be required to pay us the VAT due on the vehicle before you can proceed to register and license the vehicle with the DVLA (or DVA). We will advise you in writing how much VAT is due and how to make a payment once your notification has been processed.

If the vehicle you have notified is not a new vehicle we will inform you in writing regarding a successful notification and when you can apply to the DVLA (or DVA) to register the vehicle.

VAT registered businesses purchasing a vehicle from within the EU

If the vehicle you notified is a new or qualifying vehicle (see Notice 728 *New means of transport*) you will be required to account for the VAT due on your next VAT return. We will provide, in writing, a calculation of the VAT due (based on the value of the vehicle) and confirm when you can proceed to register your vehicle with the DVLA (or DVA).

VAT registered businesses purchasing a vehicle from outside the EC

For new and used vehicles purchased or brought from outside the EU we will check that the information you have notified is the same as that held on CHIEF. This can take up to 10 days. Where the information is the same we will write to you to confirm you can apply to register the vehicle with the DVLA (or DVA).

Where there is a mismatch of information we will contact you. You will not be able to register the vehicle with the DVLA (or DVA) until you have received written confirmation from us that you can do so.

Diplomats

Once your VAT NOVA1 *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 (or DVA).

For more information

Please refer to VAT NOVA Information Sheet. For more information on completing the form phone the VAT *Helpline* on 0845 010 9000.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any rights of appeal. Any subsequent amendments to these notes can be found at [hmrc.gov.uk](https://www.hmrc.gov.uk)