

CUSTOMS AND IMMIGRATION

1. General

Every skipper travelling across borders should be familiar with the customs and immigration regulations of the states in which they are cruising. Brexit has introduced significantly more bureaucracy for cruising in the Almanac area. Customs, passport and visa formalities need to be complied with on each entry and departure from the UK and the EU. Each EU country has its own customs and immigration formalities. It is the responsibility of the skipper to understand these formalities, to comply with them on entry and departure from the UK and the EU and to ensure that crew members understand and comply with the passport and visa requirements.

Whilst not necessarily mandatory in all cases, in general, documents to be carried on board should include:

Ship's papers

Registration document for the boat,
Proof of ownership, such as a bill of sale,
Proof of VAT status (see below)
Ship radio licence (and a licensed radio operator).
Details of insurance cover (including a current receipt). (Insurance is mandatory in many European countries and is generally required by marinas),
Proof that 100% duty has been paid on diesel fuel carried.

Personal papers

Passports for all crew members with appropriate visa(s) if necessary,
Proof of Authority to operate maritime radio,
Global Health Insurance Card (GHIC) or European Health Insurance Card (EHIC) (if still within period of validity),
List of medication, e.g. copy of prescription, and short medical history if appropriate,
Certificate of competence, such as the International Certificate of Competence (ICC), and validated for Inland Waters through the RYA ICC CEVNI test, if planning to use the inland waterways.

Proof of VAT status of vessel Owners need to be able to demonstrate to Customs officials the current VAT status of the vessel. In particular, whether it has UK and/or EU VAT-paid status. Proof of original VAT payment or deemed VAT-status - an original receipt for VAT paid within the EU on first purchase is required or, for older vessels, evidence that the vessel was in use in the EU before 1992 and was built before 1985. Post Brexit, T2L certificates issued by HMRC are unlikely to be accepted by EU authorities as indicating VAT-paid status.

Proof of location at 23:00(UTC) on 31 December 2020 – this could be a confirmatory letter from a marina or yacht storage facility, mooring invoices and receipts, time stamped photos and AIS track records. Maintenance invoices and email trails relating to the carrying out of maintenance activities are also good evidence that a yacht was in a particular location.

Proof of subsequent location and any Customs conformation relating to VAT status – on-going VAT status may need to be demonstrated. Any Customs statements relating to the VAT status of the yacht should be retained, together with an evidence record (e.g. marina receipts, maintenance records, etc.) showing the locations of the yacht from 1 January 2021.

2. Visas

Following the departure of the UK from the EU much greater care needs to be given to obtaining and complying with visa requirements. The following gives a basic summary of general visa requirements:

UK citizens visiting Schengen countries: UK citizens who do not have residence rights or a country specific visa (currently only available in France and Sweden) in Schengen countries have the right to visit Schengen countries (taken as a whole) for up to 90 days in any rolling 180 day period. All countries covered in this Almanac, with the exception of the UK and Ireland, are signatories to the Schengen Agreement. Details of a useful Schengen 90 day visa calculator can be found at https://ec.europa.eu/home-affairs/content/visa-calculator_en.

Citizens of Schengen countries visiting the UK: Visitors to the UK from Schengen countries are entitled to visit the UK for up to 6 months without a visa. EU visitors must provide a valid passport for the whole of the UK stay in the UK and may be asked to prove that the visit is for tourism, that they have sufficient funds, accommodation, and the capability to return.

UK and Irish Citizens: under the Common Travel Agreement UK and Irish citizens have a free right of movement between the UK and Ireland and vice versa.

This is a complex area and the FCO website (<https://www.gov.uk/visit-europe-1-january-2021>) and the websites of the countries visited should be consulted. Many states have introduced additional immigration restrictions during the coronavirus pandemic. The situation is fast moving. Guidance and up-to-date information can be found at:

https://www.theca.org.uk/public/covid_19_cruising_restrictions.

3. Customs – Duties and Import VAT

Customs Allowances:

- **Entry into UK:** The duty-free customs allowances for people over 17 arriving in GB in a private vessel from outside the UK are as follows:
 - 4 litres of spirits or 9 litres of sparkling wine, fortified wine or any other alcoholic beverage less than 22% ABV; and
 - 42 litres of beer and 18 litres of still wine; and
 - 200 cigarettes, or 100 cigarillos, or 50 cigars, or 250g of tobacco; and
 - other goods worth up to £270.

Different allowances apply to Northern Ireland.

- **Entry into EU:** The duty-free customs allowances for people over 17 arriving in the EU in a private vessel from outside the EU are as follows:
 - 4 litres of still wine and 16 litres of beer; and
 - 1 litre of spirits or 2 litres of fortified or sparkling wine less than 22% ABV
 - Tobacco products - there are higher or lower limits depending on the EU country you are visiting. Germany, Netherlands, Belgium, France and Spain apply the higher limit which is 200 cigarettes or 100 cigarillos or 50 cigars or 250 g tobacco
 - other goods up to a value of €430

If you go over your allowances (even where tax was paid in the country of purchase) you must declare all your goods and pay tax and duty on all the goods of the same type in that category unless they are placed under Customs seal.

Ships' supplies (including foodstuffs) for the purposes of operating the ship are permitted to be on the ship – this applies to yachts as much as any large ship. Such supplies MUST remain on board the ship. Furthermore, as a separate requirement, certain foodstuffs - in particular meat and dairy products - cannot be taken ashore without appropriate certification. After clearance in it is advisable to retain receipts for all drink and foodstuffs purchased.

Import VAT – Entry into the UK: VAT on the value of the yacht is payable within 30 days of the entry into the UK unless a relief from liability is available. The reliefs from payment of VAT which are likely to be available and relevant for cruising sailors are:

- **Returned Goods Relief:** this is available where the yacht is returned to the UK within 3 years of departure from the UK by the person who originally exported the yacht from the UK and the vessel must not have had more than "running repairs" carried out outside the UK. The 3 year period can be waived:
 - if there are "exceptional circumstances" to justify the waiver of the 3 year requirement; or
 - the yacht is returned to the UK by 30 June 2022 and it has been previously located in the UK by the person returning the yacht to the UK.
- **Temporary Admission:** Vessels without UK VAT-paid status are entitled to visit the UK under the "*Temporary Admission*" scheme without being subject to VAT provided that:
 - the vessel must not be located in the UK for more than 18 months, extendable up to 24 months if the vessel is laid up; and
 - the vessel must only be used for private purposes; and
 - the vessel must be owned by a non-UK resident (the rule here applies to residency, not citizenship).

VAT issues are complex. Further guidance on this issue is available to CA members on the CA website and is available to the public on the RYA website.

Import VAT – Entry into the EU: As with the UK, VAT on the value of the yacht is payable within 30 days of the entry into the EU unless a relief from liability to pay VAT is available. The reliefs from payment of VAT which are likely to be available and relevant for cruising sailors are:

- **Temporary Admission:** Vessels without EU VAT-paid status are entitled to visit the EU under the EU "*Temporary Admission*" scheme without being subject to VAT provided that:
 - the vessel must not be located in the EU for more than 18 months, extendable (in some countries) up to 24 months if the vessel is laid up; and
 - the vessel must only be used for private purposes; and
 - the vessel must be owned by a non-EU resident (the rule here applies to residency, not citizenship).

Temporary Admission will be the relief which is most likely to be available to UK cruising sailors who own boats that do not have EU VAT-paid status and who wish to cruise in the EU. The 18 month Temporary admission "clock" can be reset by leaving the EU. There is no minimum period that a yacht has to be located outside the EU in order to reset the

Temporary Admission clock although evidence of such departure must be obtained and retained.

- **Returned Goods Relief:** According to the EU Commission, for yachts located in the UK on 31 December 2020 it is available on a return to the EU if a yacht is EU-registered provided that the conditions of the Returned Goods Relief exemption are complied with, including return within a 3 year period. The EU Commission has said that where the person claiming the Relief is "established" in the EU the customs declaration to claim the Relief can be made orally.

Where the yacht had Union status on departure from the EU the Relief is available where the yacht is returned to the EU within 3 years of departure from the EU by the person who originally exported the yacht from the EU and the vessel must not have had more than "running repairs" carried out outside the EU. The 3 year period can be waived if there are "special circumstances" to justify the waiver of the 3 year requirement.

4. Prohibited Items

All countries have strict laws prohibiting the import of addictive drugs, pornography and firearms. The UK prohibits handguns except for licensed signal pistols. Other countries may prohibit various types of mini-flares and pyrotechnics. Many countries prohibit the carrying of out-of-date flares: on the spot fines may be demanded.

Many countries have regulations on the transport of animals, meat, dairy produce, fruit and vegetables. These may be very strictly enforced.

5. Entry and Exit Formalities

Following the departure of the UK from the EU much greater care needs to be given to compliance with customs and immigration entry formalities when sailing to and from the UK to the EU. This is particularly important in order to comply with the Schengen 90/180 day visa requirement. For example, if passports are not stamped on the departure from the Schengen zone, the 90/180 period will continue to run and entry may be refused on the next entry into Schengen.

During 2021 it is likely that customs and immigration formalities for UK yachtsmen visiting Schengen countries will not be well developed. In many countries it appears that the practical details of what is required on entry and exit have not been established. As the situation becomes clearer, further updates will be issued.

The general situation is:

Departure from the UK:

- **All Departures:** Part 1 of Form C1331 needs to be completed and submitted to HMRC prior to all departures from the UK (except for departures from Northern Ireland to the EU). A copy of the completed form must be kept as evidence of the date of the yacht's departure from the UK.
- **Schengen and Non-Schengen Citizens:** A Border Force officer must be notified in advance if a vessel is due to depart with a crew member who has no right of abode in the UK. In these circumstances you must tell a Border Force officer in advance.

Entry into Schengen:

- All Entries: A Q flag should be flown on entry into territorial waters. Check in will need to be done, on arrival, before crew leave the boat at a local office (Customs or Immigration Authorities). The papers that will need to be presented include boat registration, VAT status, and all crew passports. Checks should be made to determine if entry must be made at a designated Port of Entry.
- Passports MUST be stamped on first entry into Schengen countries to ensure the Schengen 90/180 day period is properly commenced. All passports must have been issued within the last 10 years and must have a minimum validity remaining of at least 6 months. Skippers will normally be asked for a crew list with dates of birth and passport numbers.

Entry into Ireland (Republic):

A Q flag should be flown on entry into Irish territorial waters.

- Arrivals from the UK: Yachts arriving from the United Kingdom (including Northern Ireland and the Isle of Man) do not have to report unless they have on board persons who do not have right of residence in either the EU or the UK.
- Arrivals from the EU: Yachts arriving from EU countries normally do not have to report to Customs unless they have on board persons who do not have right of residence in the EU.
- Arrivals from outside the EU and UK: Yachts arriving from other countries outside the European Union must report to Customs on arrival.

Departure from EU/Schengen:

- UK Citizens and other non-Schengen Citizens: reporting to immigration prior to departure is essential. Passports must be stamped prior to departure in order to stop the 90/180 Schengen visa period continuing to run. Checks should be made to determine what formalities apply to the exit of the yacht. As much information as possible should be provided to the authorities. They need to understand the status of the people travelling and the boat so that they can advise correctly: nationality, residential status, VAT-status. In France and most other countries covered by the Almanac, it would appear that no documentation is required to record that the boat is exiting the EU.

Departure from Ireland (Republic):

- Non-EU Citizens and Yachts: The officer in charge of the port of departure must be notified of details of the yacht, its destination and name of the captain. UK citizens do not need to obtain departure stamps on their passports as Ireland is not in Schengen.

Entry into UK:

- In all cases: on entry into UK waters (including from the Channel Islands and Ireland) the 'Q' flag must be flown, except on entry to Northern Ireland. The flag should continue to be flown until reporting to Customs is completed. The National Yachtline (0300 123 2012) must be called and Part 2 of Form C1331 must be completed and sent to HMRC (even though this requirement may not yet be fully understood by HMRC). Also, a copy of the completed form should be retained as it will be good evidence in order to demonstrate VAT status in the future. Neither persons nor goods must be landed or transferred to another vessel until permission is given by a Customs official.
- Schengen and Non- Schengen Citizens: Anyone entering the UK who is not a British or Irish citizen must obtain a Border Force officer's permission to enter the UK. The owner or person responsible for the yacht must make sure that everyone requiring immigration clearance obtains the

necessary permission to enter. The nearest Border Force office should be contacted by telephone to arrange clearance.

During 2021, patience will be needed as customs and immigration authorities develop, roll-out and become used to new customs and immigration procedure for yachts cruising between GB and the EU.

6. Pets

Following the UK's departure from the UK the process for taking a pet into EU has become considerably more complex.

Taking pets to the EU and Northern Ireland:

Note: Entry into Northern Ireland is regarded as entry into the EU under the Northern Ireland Protocol and requires the same steps.

The steps are similar to the process before the end of 2020 for taking your pet to the EU, but an animal health certificate (AHC) is needed instead of a pet passport. The key problem for cruising sailors travelling with pets on their own boats is that they will need to enter through a designated [travellers' point of entry \(TPE\)](#) on arrival in the EU or NI.

Returning to Great Britain

There has been no change to the health preparations required for pets entering GB from 1 January 2021. The pet must have one of the following documents when returning to GB from the EU:

- an EU pet passport (issued in the EU, or in GB before 1 January 2021), or a pet passport from a Part 1 listed third country
- the AHC issued in GB used to travel to the EU – valid for up to 4 months after it was issued
- a GB pet health certificate (for travel into GB only)

This documentation is not required for pets entering GB from NI, the Channel Islands or the Isle of Man.

[Check the routes before you travel.](#) You must travel using approved routes. Your pet's documents and microchip will be checked when entering GB. You do not have to travel on an approved route if you travel to GB from NI, the Channel Islands, the Isle of Man and the Republic of Ireland

7. Red Diesel

Red diesel will continue be on sale for maritime pleasure vessels in the UK (except Northern Ireland) during 2021. For short-term visits to the EU (where the use of red diesel by pleasure vessels is prohibited) HMRC has confirmed that the presence of UK red marine diesel for the propulsion in craft visiting EU countries is permitted. The following approach is advised:

- full 100% duty rate must be paid on all of the UK marine diesel purchased for propulsion use. The printed and signed receipt(s) for this purchase must show that the full 100% duty (and no other rate) has been paid
- the UK issued receipt must be carried on board the vessel and be available for inspection by the Customs Official(s) at the port of entry of the State being visited

- if all the re-fuelling was done over a year ago the last signed fuel receipt must be available. Evidence of the engine hours run and log records should be kept to demonstrate the use of the diesel
- whenever refuelling is carried out in another country (including the Channel Islands) all fuel purchase receipts should be kept as evidence.
- do not carry red diesel in cans.

Sales of red diesel to pleasure craft will be illegal in Northern Ireland from 1 July 2021. Currently, Bangor Marina will definitely switch a pump to white diesel. Decisions need to be made by other harbours in Northern Ireland. The Republic switched to white diesel in 2020.