

Brexit Issues for Cruisers

RATS

5th December 2020

“At best Brexit increases the need for bureaucratic compliance; at worst it represents an existential threat to the cruising sailor’s lifestyle.”

26 October 2019

Agenda

- Introduction Robin Baron
- People Issues Trevor Page
- Vessel issues Roger Bickerstaff
- Miscellaneous Robin Baron
- CA webpages Robin Baron
- Q and A Alan Kohler/All

RATS

- Regulations and Technical Services
- Until 2000 the CA Cruising Committee
- Working on behalf of cruising sailors to represent their interests and address issues of concern on regulatory and technical aspects of small boat cruising
- All volunteers

Brexit Rules

- clouded by uncertainty
- some rules not yet drafted
- check on changes before acting
- take professional advice

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Brexit Timeline

23 June 2016	Referendum
29 March 2017	Article 50 withdrawal notice
31 January 2020	UK left EU
31 December 2020	Transition Period ends

How you can help

- the CA has considerable strength as a membership organisation if we draw on the real life experiences of our members
- custom and practice will be in very short supply in 2021
- we need your eyes and ears to tell us what is going on
- members can email reports to RATS or post onto Brexit forum

Agenda

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Impact of Brexit on British citizens cruising in the EU

Trevor Page



RATS 90DQ Lead

Catamaran "KOUBA"

Currently in Sant Carles, Spain

Brexit means that UK citizens are no longer entitled to Freedom of Movement in the EU

- For most UK citizens visa free visits to the Schengen countries will now be limited to 90 days in ANY 180 day period
- Extending a Schengen Visa is VERY difficult
- Arrival into Schengen will be recorded and passport stamped to start the 90 day clock
- Number of days will be checked on departure via Airports etc
- Failure to checkout may appear as an overstay on next entry
- Reports of Fines and refusal of entry to Non Europeans who have overstayed (failed to get stamp in passport)

26 countries in Schengen

22 EU countries in Schengen

Austria, Belgium, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Luxembourg, Malta, The Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden

4 Non EU countries in Schengen

Iceland/Norway /Switzerland/ Liechtenstein

4 EU Countries Not in Schengen

Bulgaria/Croatia/Cyprus/Ireland



The Schengen 90 day in ANY 180 day rule simplified

- 1) Imagine the last day you plan to be in the Schengen area on any trip
- 2) Look backwards in time for 180 days
- 3) If the number of days in Schengen equals 89 then you need to get out tomorrow

Simple example of 90 / 180 day rule

- Date of interest: August 10
 - This could be the planned end of your trip
- Look back 180 days : February 12
- How many days have you been in Schengen since February 12 (including days of arrival / departure)
 - 80 days = You can stay another 10 days
 - 89 days = you had better leave tomorrow
 - 91 days = you have a potential problem if you show your passport
- Days in Schengen drop out of the calculation once they are 181 days ago

<https://www.schengenvisainfo.com/visa-calculator/>

<https://ec.europa.eu/assets/home/visa-calculator/calculator.htm>

Calculator of travel days remaining
under a Schengen short-stay visa

Date of entry/Control:  Planning Control 

Passport 

Enter previous stay(s)
in the Schengen area



<input type="text" value="10/05/21"/>	<input type="text" value="10/07/21"/>	<input type="text" value="62"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Start of 90 days period: 13/05/21
 Start of 180 days period: 12/02/21
 The stay may be authorised for up to: 28 day(s)

Planning
(Inbound inspector)


Planning vs Control:

Which border is checking your stay

Control
(Outbound inspector)

Calculator of travel days remaining
under a Schengen short-stay visa

Date of entry/Control:  Planning Control 

Passport 

Enter previous stay(s)
in the Schengen area



<input type="text" value="10/05/21"/>	<input type="text" value="10/07/21"/>	<input type="text" value="62"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
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<input type="text"/>	<input type="text"/>	<input type="text"/>

No overstay in the registration period.
 Possible stay until 06/09/21
 For holder of a short stay visa, remember to check the
 number of days on the visa sticker or in the VIS

Other options to Cruise Outside UK for more than 90 days in any 180

- **The Schengen Shuffle**
- **Residency Permit for one country**
 - Too late to apply as EU citizen
 - Generally requires more that 6 months in Country
 - Potential Tax implications
- **EU passport or Spouse**
 - Requirements to register after 90 days
- **Long stay (Type D) National Visas**

The Schengen Shuffle !

- **Plan your cruise to leave the EU before you use up your 90 days**
 - Very difficult in Northern Europe
 - Med Cruisers may wish to consider visiting :
Croatia (?) / Cyprus (?) / Albania / Montenegro / Turkey / Gibraltar (?) / Tunisia / Morocco
- **Remember to allow enough Schengen days to get back to base**

Long stay National Visas for stays longer than 90 days in any 180

- Not all countries offer them explicitly for Tourism
 - Some are “pre residency” and require registration with a “Municipality “
- Must be applied for in home country before departure
- Probably require a visit to the relevant embassy in London
- Generally require demonstration of
 - Full Health insurance (EHIC not valid)
 - Adequate income / financial resources
 - Accommodation address (Letter of support from Marina????)
 - Non criminal record (some mention Bankruptcy)

Chances of Brits getting Long Stay Visa in 2021

Country	Probability of 6 month "Tourist Visa"	Comments
France	Good	Existing provision for non EU
Belgium	Not great	Pre residency / Exceptional reasons
Netherlands	Not great	Pre residency / Exceptional reasons
Spain	Potential	Economics / Second home
Portugal	Potential	Positive recent noises ??
Greece	Potential	Economics / Hints
Germany	Not great	Pre residency / Exceptional reasons
Denmark	Not great	Pre residency / Exceptional reasons
Sweden	Reasonable	Existing provisions for non EU
Ireland	Yes	Common travel area
Croatia	NOT YET IN SCHENGEN	Potential to stop the Schengen clock
Cyprus	NOT YET IN SCHENGEN	Potential to stop the Schengen clock

Analysis based on current treatment of Non EU citizens where a bi-lateral extension does not exist

Extended Tourist visa in France

https://france-visas.gouv.fr/en_US/web/france-visas/tourist-or-private-visit

Stay exceeding 3 months

► Your situation

You want to visit France for private reasons, for a period exceeding 3 months without engaging in any professional activity during your stay.

► Your visa

You must apply for a long-stay “visiteur” (visitor) visa. The procedures will vary depending on the length of your proposed stay:

- > For stays of between 4 and 6 months, you will be issued a temporary long-stay visa that may not be extended;
- > For stays of between 4 and 12 months, you will be issued a long-stay visa equivalent to a residence permit. This visa is subject to a validation procedure following your arrival in France.

► Your supporting documentation

This will be indicated in the [visa wizard](#) and will differ depending on your country of residence or on your nationality. You must prove information about your socio-economic situation (leave, retirement, etc.), your resources, your accommodation and your medical cover in France. You must also formally agree not to engage in any professional activity during your stay in France.



The Schengen 90/180 day rules - Mitigation for the cruising sailor: France

The UK has now left the EU and unless an alternative arrangement is agreed then after 31/12/20 the Schengen 90 day in any 180 day restrictions will apply to France.

However France does have a process to allow "Third Country Nationals " (i.e. UK nationals after 31/12/20) to apply for an extended visa for tourist or personal reasons.

Whilst no details are currently available for how this process will apply to British Citizens, based on the experience of other third country nationals we anticipate that the requirements will probably be as follows:

- The application will need to be made in person to the French Embassy
- Original valid passport required
- Proof of Employment or Pension income required
- Sworn and legally endorsed statement that you do not intend to work
- Proof of no conviction or Bankruptcy plus National Police check less than 3 months old
- Health insurance to cover duration of visit (Not yet confirmed whether "travel insurance" will be considered adequate)
- Proof of accommodation arrangements (see note below)
- Proof of funds to cover needs in France (e.g. savings) at the stage the actual amount required has not been confirmed

The precise details of the documents required should become clearer in early 2021 and RATS would hugely appreciate any practical experience from members in order to update our advice.

Advice and experience on applying for a French long stay visa

- **Official France-Visas website** with a useful **Visa Application Wizard (direct link to PDF)** at the bottom (see Australian application example below)
- **FAQs regarding French long stay visa** including travel to other Schengen countries
- **Procedure and documents for French long stay visa**
- **Experience of an American non-EU citizen** applying for French long stay visa

Notes on Accommodation arrangements:

Clearly the application process has no concept of a Cruising Sailor living on their own boat.

There are potentially three possible categories to consider:

- a. A boat owner bringing their own boat from the UK and staying at anchor or in Marinas
 - At this stage we do not have any details on how this will be established with the authorities

Related Links

RATS Brexit Advice

Short Cruises
Extended Cruises
Departure and Arrival Procedures
Schengen 90 day Implications
EU Residency with EU Citizen Spouse
VAT
VAT Glossary
VAT Summary Table
VAT Sales & Purchase Table
Letter for VAT and Accommodation address
Pets
Health Insurance
Driving in the EU

Country Specific Information

Belgium
Croatia
Denmark
France
Greece
Ireland
Italy
Netherlands
Norway
Portugal
Spain
Sweden

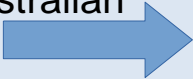
Other Useful Links:

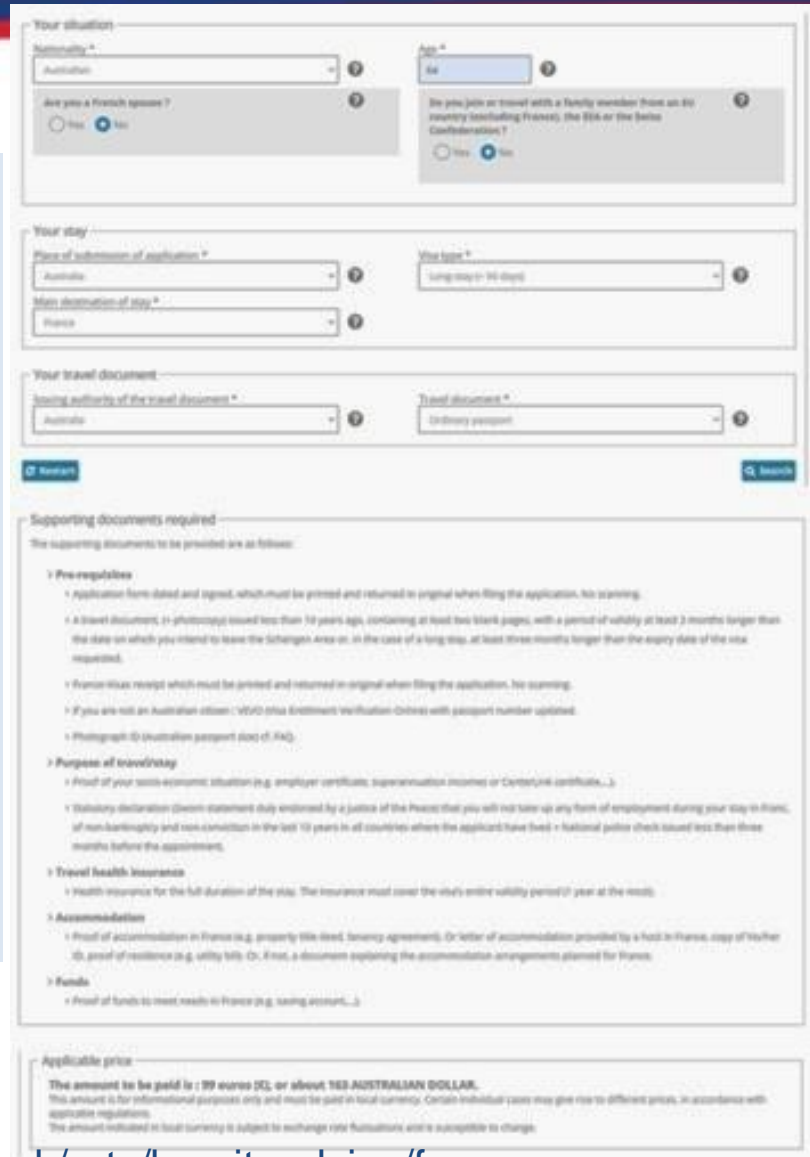
Archive / Useful Information:
VAT and Visa Summary
Brexit Discussion Forum

We need urgently feedback from

a) Non EU members who have already gone through this process personally

b) UK members who go through this process early in 2021

Example of an Australian application form 



Your situation

Nationality*
Australia

Age*
64

Are you a French speaker?
 Yes No

Do you join on travel with a family member from an EU country (excluding France), the UK or the Swiss Confederation?
 Yes No

Your stay

Place of submission of application*
Australia

Place of destination of stay*
France

Visit type*
Long stay (14 days)

Your travel document

Issuing authority of the travel document*
Australia

Travel document*
Ordinary passport

Supporting documents required

The supporting documents to be provided are as follows:

- > Pre-requirements**
 - Application form dated and signed, which must be printed and returned in original when filing the application. No scanning.
 - A travel document, in photocopy issued less than 10 years ago, containing at least two blank pages, with a period of validity at least 3 months longer than the date on which you intend to leave the Schengen Area or, in the case of a long stay, at least three months longer than the expiry date of the visa requested.
 - French visa receipt which must be printed and returned in original when filing the application. No scanning.
 - If you are not an Australian citizen: VVD visa entitlement verification online with passport number updated.
 - Photograph ID (Australian passport size 3.5x4.5).
- > Purpose of travel/visit**
 - Proof of your socio-economic situation (e.g. employer certificate, superannuation income or Centerlink certificate...)
 - Statutory declaration (Sworn statement duly endorsed by a justice of the Peace) that you will not take up any form of employment during your stay in France, if non-habitually and non-commitment in the last 10 years in all countries where the applicant have been + national police check issued less than three months before the appointment.
- > Travel health insurance**
 - Health insurance for the full duration of the stay. The insurance must cover the visit's entire validity period (1 year at the most).
- > Accommodation**
 - Proof of accommodation in France (e.g. property title deed, tenancy agreement, or letter of accommodation provided by a host in France, copy of tourist ID, proof of residence (e.g. utility bills, etc. If not, a document explaining the accommodation arrangements planned for France).
- > Funds**
 - Proof of funds to meet needs in France (e.g. saving account...)

Applicable price

The amount to be paid is : 39 euros (€), or about 102 AUSTRALIAN DOLLAR.
This amount is for informational purposes only and must be paid in local currency. Certain individual cases may give rise to different prices, in accordance with applicable regulations.
The amount indicated in local currency is subject to exchange rate fluctuations and is susceptible to change.

Related Links

RATS Brexit Advice

- Short Cruises
- Extended Cruises
- Schengen 90 day Implications VAT
- VAT Glossary
- VAT Summary Table
- VAT Sales & Purchase Table
- Pets
- Health Insurance
- Driving in the EU

Country Specific Information

- Belgium
- Denmark
- France
- Greece
- Ireland
- Italy
- Netherlands
- Portugal
- Spain
- Sweden

Other Useful Links:

- Archive / Useful Information:
- VAT and Visa Summary
- Brexit Discussion Forum

Summary :

- 90 day in any 180 day period will create restrictions.
- Plan ahead to get Visas or avoid overstays
- There are active campaigns in progress to persuade National Governments to create 180 day tourist visas

180 DAYS IN GREECE

DON'T STOP
FORMER EU
CITIZENS FROM
USING THEIR
GREEK
PROPERTIES

From 1 January 2021,
UK owners and long term
renters of Greek property
or boats will only be able
to visit for a maximum of
90 days at a time under
Schengen rules.

This is bad for the
owners AND bad for
Greek tourism. We need
the Greek government to
help us.



Page 1 of 6

WE ARE PETITIONING THE GREEK GOVERNMENT

We are asking the Greek Government to grant us a
recurring permit or visa which will allow those who
meet the ownership and lease criteria to stay in
Greece for up to 180 days in any period.



Page 3 of 6

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Brexit: Boats and VAT

Roger Bickerstaff

RATS Brexit VAT Lead



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Brexit: Boats and VAT: Overview

Our best understanding given that the final legislation has not yet been formally published

- EU and UK Approaches
- Common scenarios
- Yacht purchases
- Spares and tools

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Brexit: Boats and VAT:

Our best understanding given that the final legislation has not yet been formally published

- VAT status of boats post-Brexit depends generally on their location at the end of Transition (31 Dec 2020)
- Import into EU or UK triggers VAT liability – unless a relief or exemption is available
- For most VAT purposes, ignore country of registration and nationality (but not residency) of the owner

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VAT on Boats - End of Transition Period: EU Approach – Depends on Location

- Boats in the UK on 31/12/20 lose EU VAT paid status
 - Includes Channel Islands and Gibraltar
 - Northern Ireland?
- Boats in EU on 31/12/20 retain EU VAT paid status
- Boats neither in EU or UK (e.g. Turkey or Caribbean) – EU VAT status is subject to existing 3 year Returned Goods Relief rule (more on this later)

VAT on Boats - End of Transition Period: Evidence of Location

- No statements outlining official requirements for this evidence
- Variety of items of evidence have been identified:
 - notarised confirmatory letters from marinas
 - ordinary (i.e. un-notarised) confirmatory letters
 - mooring invoices and receipts
 - time stamped photos and AIS track records
 - maintenance invoices and email trails
- https://www.theca.org.uk/system/files/CA_Vessel_Location_Confirmation_Brexit_Day.docx

VAT on Boats - End of Transition Period: Evidence of Location

[MARINA LETTERHEAD]

[Name]
[Address]

To whom it may concern

YACHT [NAME, REGISTRATION NUMBER]

(Marina name) is pleased to confirm that (Member's Name) has had a mooring contract for (Vessel name, registration number) at (Marina name) since (Date) and that:

a) For the purposes of Establishing Unions goods status and VAT liability (Vessel name, registration number) was located at (Marina name) on 31st December 2020.

b) For the purpose of Extended Visa or Residency applications (Member's name) has used / may use (Marina name / Berth number) as residential accommodation address in (Country name)

Signed

Marina Manager / Port Captain

VAT on Boats - End of Transition Period: UK Approach – Depends on Location


- Boats in the UK on 31/12/20 retain UK VAT paid status
- Boats in EU on 31/12/20 have until 31/12/21 to return to UK (not Gibraltar) to reclaim UK VAT paid status provided boat has been located in the UK at some point under current ownership regardless of when boat left UK
 - i.e. boats never located in UK not entitled to obtain UK VAT-paid status in this way (e.g. boats purchased new or second-hand in EU)

VAT on Boats – Return to UK – Formalities – HMRC Notice 8

- Same as return to UK from outside EU (before end of Transition)
 - Phone National Yachtline – 0300 123 2012
 - Make oral declaration
 - Complete Form C1331
- NB. Need for HMRC approval or acknowledgement to give assurance that RGR has been achieved

VAT on Boats – Return to UK – Form C1331

(NB. Form 1331 needs updating by HMRC / Border Force)


Border Force

Arriving in the United Kingdom (UK)
Pleasure craft on non-EU voyages

On arrival, ensure that sections i and ii have been completed. Follow the reporting procedure on the back of this form. **Part 2** if you're visiting the UK, keep Part 1 on board until you leave. If you're returning to the UK without having reached a non-EU port, write 'Voyage Abandoned' across this page and send it to where you sent Part 1.

i General Complete in capital letters		Hull identification number	
Name and address of owner		Nationality of yacht	
		Colour of hull	
Name and address of person responsible (if not owner)		Length (metres)	Tonnage
		Call sign	
Name of vessel		Normal moorings	
Type of vessel		When and where built	
Port of registry		Is the vessel on charter/hire?	
Registered number		No <input type="checkbox"/> Yes <input type="checkbox"/> if 'Yes' give details	
For boats only: IMO (International Maritime Organisation) number		Are there any prohibited or restricted goods or duty-free stores on board?	
For boats only: MMSI (Maritime Mobile Service Identity) number		No <input type="checkbox"/> Yes <input type="checkbox"/>	
Persons on board			
Surname and first name	Passport number	Date of birth	Nationality
ii Departure		Is the vessel being reported as a VAT-free sailaway?	
Date/place of departure	Destination	No <input type="checkbox"/> Yes <input type="checkbox"/>	
Date/place of expected return to the EU		Place of departure from the UK?	
iii Arrival		Is this the first time you have brought the boat to the EU?	Has VAT been paid?
Arrival date and place		No <input type="checkbox"/> Yes <input type="checkbox"/>	No <input type="checkbox"/> Yes <input type="checkbox"/>
What ports have you visited?		Has the vessel been repaired or modified during the voyage?	
		No <input type="checkbox"/> Yes <input type="checkbox"/>	
Declaration		Signature of person responsible	
Warning: There are heavy penalties for making false declarations		Date DD MM YYYY	
I declare that the information on this form is true and complete			

Common Scenarios (1): UK based boats visiting EU

- Non-EU VAT paid boat can be **TEMPORARILY IMPORTED** into the **EU for 18** months after which VAT becomes due – only available:
 - For non-EU residents
 - Boats used for private purposes
- Will be available for boats bought by UK residents in the UK after 31.12.20
- The 18 month clock can be reset by showing that the vessel has left EU waters
 - No minimum period outside the EU

Common Scenarios (2): Extended Cruise outside EU or UK – Returned Goods Relief

- VAT-paid status can be claimed on return to EU or UK if:
 - Return must be within 3 years of export
 - NB. HMRC extension to 31.12.21 for UK owned yachts
 - Person importing goods must be the original exporter
 - No more than "running repairs" carried out
- If outside 3 years – "special circumstances"

Common Scenarios (3): Possible dual UK and EU VAT paid status

- Boat was: (i) originally UK VAT paid or has been located in UK; (ii) is located EU on 31/12/20; and (iii) returns to the UK before 31/12/21
 - EU VAT-paid status through location in EU on 31/12/20
 - UK VAT-paid status through return to UK before 31/12/21
- May be possible to continue dual status through Returned Goods Relief – 3 year limit for both EU and UK
- **Could be customs formalities (and associated costs) on claiming EU RGR if not EU "established"**

Common Scenarios (4): EU Registered Yacht in UK Returning to EU – EU Commission Approach

- Boat registered in EU and located in UK on 31/12/20
- Boat returned to EU and Returned Goods Relief claim made:
 - Must be – within 3 year time limit, same person, no enhancements
- Owner “established” in EU – oral declaration
- Owner not “established” in EU – "check with Customs authorities ... as to whether exception will be granted"

Common Scenarios (4A): Yacht previously located in EU – Withdrawal Act Approach

- Yacht previously in EU27 and located in UK on 31/12/20
NB. No requirement for EU registration
- Boat returned to EU and Returned Goods Relief claim made:
 - Must be – within 3 year time limit, same person, no enhancements
- Owner "established" in EU – oral RGR declaration
- Owner not “established” in EU – will need EU "established" person (customs agent?) to make RGR declaration

NB – EXTRA HEALTH WARNING

Common Scenarios (5): Boats based in EU imported to the UK

- If boat has been located in EU and never been in UK
- UK VAT due on then current value within 30 days on being brought into the UK by a UK resident
 - Temporary Import not available for UK resident
- Tariffs – UK Global Tariff (No Deal)
 - Sea-going sailboats and yachts, with or without auxiliary motor, for pleasure or sports – 0%
 - Sea-going motor boats and motor yachts, for pleasure or sports (other than outboard motor boats) – 0%

Common Scenarios (6) : Boats outside the UK and EU27 at end of Transition

- Boats outside the UK and EU27 at end of Transition continue to be subject to 3-year Returned Goods Relief rule
- After 3 years relief may still be available if there are "special circumstances"
 - Both EU and UK
- Special circumstances have been granted by HMRC on a routine basis to date
 - HMRC now says that RGR will be applied "rigidly"

Yacht Purchases After Transition - EU

- Second-hand boat purchased by UK purchaser in EU – EU VAT status maintained
 - NB. Any UK VAT-paid status lost by sale outside UK
- New boat purchased in EU by UK purchaser – purchaser to decide:
 - Pay EU VAT and obtain EU VAT-paid status (NB. UK VAT payable on entry to UK)
 - Immediate export to UK (No EU VAT) – Pay UK VAT
- Second-hand boat with EU VAT-paid status sold outside EU – EU VAT-status lost

Yacht Purchases After Transition - UK

- Second-hand boat purchased by UK purchaser in UK – UK VAT status maintained
 - NB. Any EU VAT-paid status lost by sale outside EU
- New boat purchased in UK by UK purchaser – purchaser to decide:
 - Pay UK VAT and obtain UK VAT-paid status
 - Can cruise in EU for up to 18 months (if non-EU resident)
 - Immediate export to EU (No UK VAT) – Pay EU VAT (or rely on TI)
- Second-hand boat with UK VAT-paid status sold outside UK – UK VAT-paid status lost

Spares and Tools

- General rule – import into EU and UK triggers VAT liability
- Sending spare parts into EU will trigger VAT (at local rate – could be higher):
 - Buy spares locally
 - Buy in UK for direct delivery in EU – no UK VAT
 - Chandlerys will deal with paperwork
- Carrying spares: allowance - goods up to €300 (€430 by air and sea) per traveller - otherwise here could be double VAT
- Tools - ATA Carnet: international customs document provides duty *and* tax free customs clearance for temporary imports into foreign countries. ATA Carnets are valid on multiple trips for up to one year
 - Cost c.£175

VAT Status of Yacht after end of Transition Period

(Assuming vessel already EU VAT paid prior to 31/12/20 - see text for detail of other conditions)

Location on 31/12/20 (at TP End)	UK excl. NI (England, Scotland & Wales)	Northern Ireland	Channel Islands & Isle of Man	Gibraltar	EU27	Rest of the World (incl. EU Territories)
Consequent VAT Status	UK VAT Paid (EU VAT Paid status lost)	UK VAT Paid (EU VAT status yet to be determined)	None (both UK & EU VAT Paid status lost)	None (both UK & EU VAT Paid status lost - key date 31/1/20?)	EU VAT Paid (UK VAT Paid status lost)	Not impacted by Brexit & TP End (but VAT status lost unless return within RGR rules and timescales - eg 3 years)
Potential eligibility for RGR	UK Registered - <u>not</u> eligible for EU RGR EU Registered & Established - may be eligible for EU RGR	Yet To Be Determined	May be eligible for UK RGR UK Registered - <u>not</u> eligible for EU RGR EU Registered & Established - may be eligible for EU RGR		May be eligible for UK RGR	May be eligible for UK RGR May be eligible for EU RGR
Implications for Cruising in UK Waters (based upon location on 31/12/20 as above)						
UK Resident	Free circulation in UK waters		UK RGR may be available if: (a) return to UK by 31/12/2021; and (b) meet other conditions for UK RGR (eg previously been in UK with same owner). Otherwise UK VAT payable on entry			
Non-UK Resident	Free circulation in UK waters		Temporary Importation to UK for up to 18 months (otherwise UK VAT payable on entry)			
Implications for Cruising in EU Waters (based upon location on 31/12/20 as above)						
UK or non-EU Resident	Temporary Importation to EU for up to 18 months (otherwise EU VAT payable on entry)	Yet To Be Determined	As for vessels in UK at TP End		Free circulation in EU waters	May be eligible for EU RGR (eg if exported from EU27 within 3 years by same owner) Otherwise TI for up to 18 mths
EU Resident	EU VAT Payable on entry (unless EU Registered and Established when may be eligible for EU RGR)	Yet To Be Determined	As for vessels in UK at TP End		Free circulation in EU waters	May be eligible for EU RGR (eg if exported from EU27 within 3 years by same owner) Otherwise EU VAT payable

Finally :

- Please remember that our understanding on VAT issues is based on correspondence with EU commission and HMRC (who have changed their view substantially over the recent months). We have not seen the final legislation yet.
- CA are continuing to try to persuade that the correct application of Return Goods relief should be 3 years from end of Transition (31/12/20)
- Please don't forget Julian's letter encouraging you to write to your MP regarding the impact of the Brexit and VAT changes on British boating

Disclaimer

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Agenda

- Introduction Robin Baron
- People Issues Trevor Page
- Vessel issues Roger Bickerstaff
- **Miscellaneous Robin Baron**
- **CA webpages Robin Baron**
- Q and A Alan Kohler/All

Other issues to consider

- Health insurance
- General travel
- Pets

Health Insurance

- **EHIC scheme no longer available to most**
- Private healthcare recommended by UK government
- Ensure cover includes pre-existing conditions
- CA has a group trying to secure a preferential deal

European Health Insurance Card

You can apply for or renew your European Health Insurance Card (EHIC) until 31 December 2020.

From 1 January 2021 you may not be able to use a UK-issued EHIC to access healthcare in Europe. EHICs issued by other European countries are not affected.

If you're on a trip to Europe that starts before 1 January, you'll be able to keep using your UK-issued EHIC until the trip ends.

Some people can apply for a new UK EHIC that they can continue to use from 1 January 2021. People who can apply for the new card include:

- UK students studying in the EU
- some British State Pensioners who live in the EU and their families
- EU nationals in the UK

<https://www.gov.uk/european-health-insurance-card>

General travel

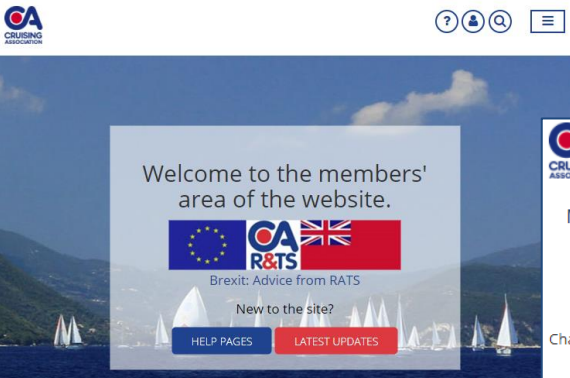
- Passport must:
 - (a) have been issued within the previous 10 years; and
 - (b) have at least 6 months unexpired at date of entry
(not Ireland)
- UK citizens must use non-EU passport gates
- Automated passport checking not available
- Passport will be stamped to start the Schengen clock
Day of arrival and departure counts in 90/180 limit

Travelling with Pets


- Current pet passports no longer valid
- Status of UK currently not defined
 - Unlisted / Part 1 list /Part 2 list
- <https://www.gov.uk/guidance/pet-travel-to-europe-from-1-january-2021>
- Currently only defines Unlisted !
- Even VETS don't know what to expect / advise
 - Potentially too late to take a pet into EU in February!

Brexit Web Pages

https://www.theca.org.uk/rats/brexit_advice

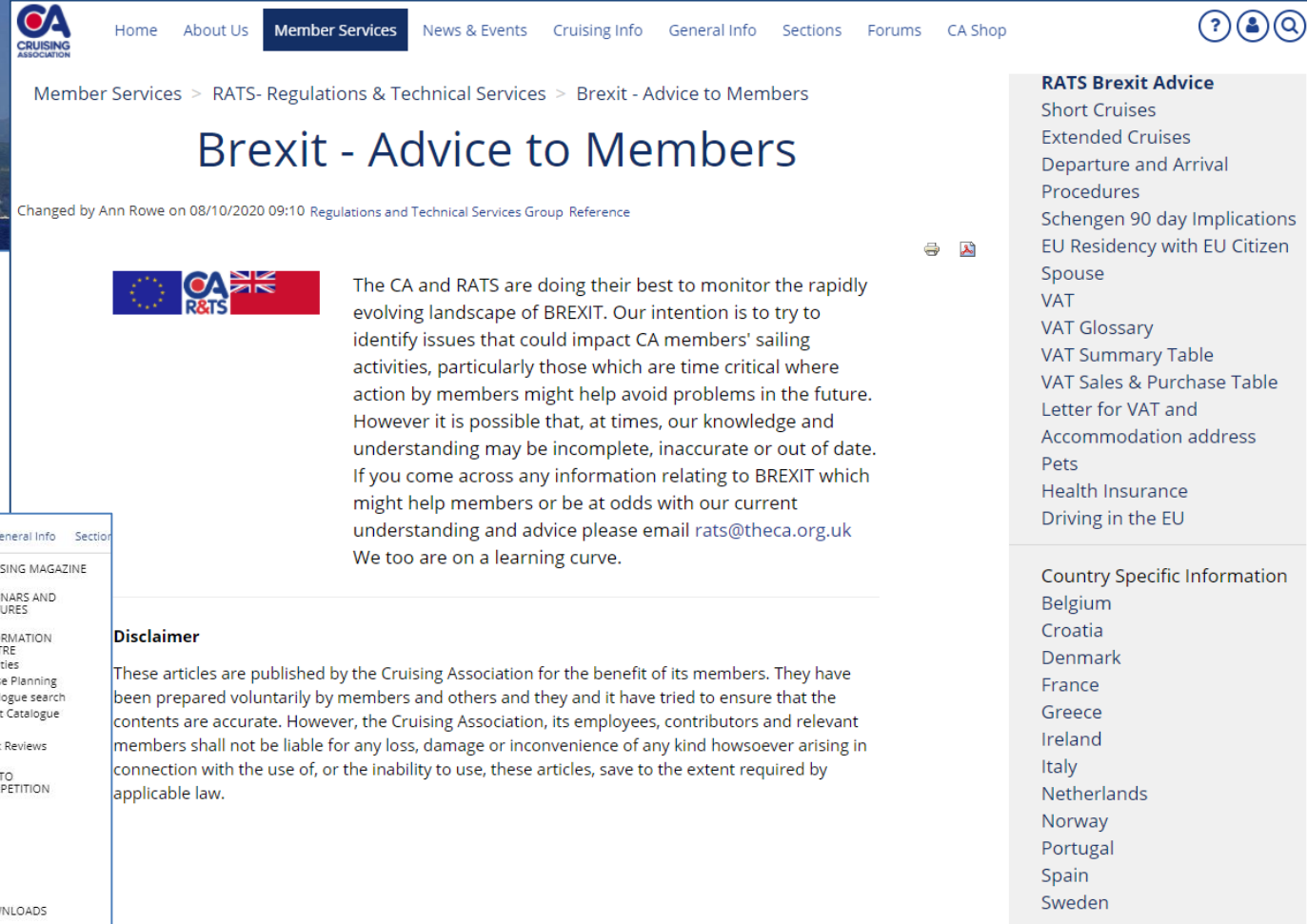


Welcome to the members' area of the website.

 Brexit: Advice from RATS

New to the site?

[HELP PAGES](#) [LATEST UPDATES](#)




Home About Us **Member Services** News & Events Cruising Info General Info Sections Forums CA Shop

Member Services > RATS- Regulations & Technical Services > Brexit - Advice to Members

Brexit - Advice to Members

Changed by Ann Rowe on 08/10/2020 09:10 Regulations and Technical Services Group Reference



The CA and RATS are doing their best to monitor the rapidly evolving landscape of BREXIT. Our intention is to try to identify issues that could impact CA members' sailing activities, particularly those which are time critical where action by members might help avoid problems in the future. However it is possible that, at times, our knowledge and understanding may be incomplete, inaccurate or out of date. If you come across any information relating to BREXIT which might help members or be at odds with our current understanding and advice please email rats@theca.org.uk We too are on a learning curve.

Disclaimer

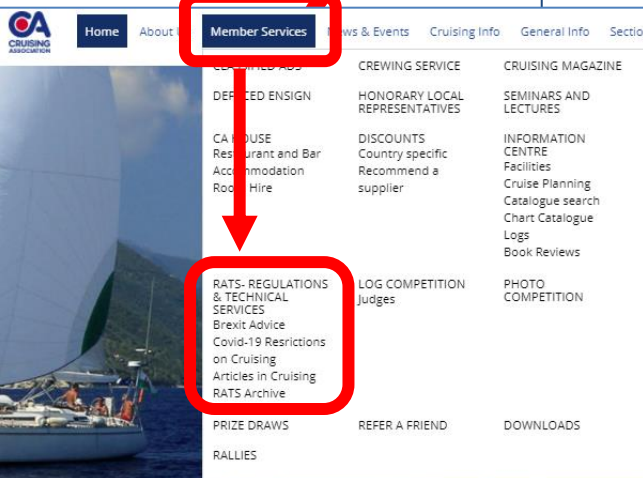
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RATS Brexit Advice

- Short Cruises
- Extended Cruises
- Departure and Arrival Procedures
- Schengen 90 day Implications
- EU Residency with EU Citizen Spouse
- VAT
- VAT Glossary
- VAT Summary Table
- VAT Sales & Purchase Table
- Letter for VAT and Accommodation address
- Pets
- Health Insurance
- Driving in the EU

Country Specific Information

- Belgium
- Croatia
- Denmark
- France
- Greece
- Ireland
- Italy
- Netherlands
- Norway
- Portugal
- Spain
- Sweden



Home About **Member Services** News & Events Cruising Info General Info Sections

REGULATED BOATS	CREWING SERVICE	CRUISING MAGAZINE
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RATS- REGULATIONS & TECHNICAL SERVICES Brexit Advice Covid-19 Restrictions on Cruising Articles in Cruising RATS Archive	LOG COMPETITION Judges	PHOTO COMPETITION
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RALLIES		

NB: the rules and their interpretation set out here are subject to ongoing discussion and may change; what follows is RATS best current understanding of the situation; as always it is subject to the terms of the [Disclaimer](#) set out below.

Brexit - Advice to Members: VAT

Changed by Ann Rowe on 27/11/2020 07:42 Regulations and Technical Services Group Reference



Brexit: UK and EU Yacht VAT from the end of the Transition Period

Members can register to join the Webinar: **Brexit Issues for Cruisers** being broadcast by RATS on Sat 5 Dec at 10am.

Introduction

Following the end of the Transition Period, cruising sailors in Europe will need to be much more aware of the VAT implications of their cruising activities. At the end of the Transition Period (23:00 UTC on 31 December 2020) there will be a separation of the UK and EU VAT regimes. Cruisers sailing between the UK and the EU and vice versa will then need to be aware of, and take account of, these new VAT issues.

Many of the detailed rules are yet to be fully determined (particularly those of the UK HMRC, which are still to be formally set out in legislation) so are subject to change. All statements represent current understanding only, and are subject to the [Disclaimer](#) set out below.

The agreement of a trade deal between the UK and the EU is unlikely to alter the situation set out in this note to any significant extent.

Contents

This update is set out under the following headings:

- A) An Explanation of the Basic EU VAT Payment Rules
- B) EU Approach - EU VAT Status based on vessel location on 31 December 2020
- C) UK Approach - UK VAT Status based primarily on vessel location on 31 December 2020
- D) Returned Goods Relief - UK and EU
- E) Rules for Temporary Importation into the EU
- F) Rules for Temporary Importation into the UK
- G) Yacht Purchases/Sales Post Brexit

Related Links

RATS Brexit Advice

- [Short Cruises](#)
- [Extended Cruises](#)
- [Departure and Arrival Procedures](#)
- [Schengen 90 day Implications](#)
- [EU Residency with EU Citizen Spouse](#)

- [VAT](#)
- [VAT Glossary](#)
- [VAT Summary Table](#)
- [VAT Sales & Purchase Table](#)
- [Letter for VAT and Accommodation address](#)

- [Health Insurance](#)
- [Driving in the EU](#)

Country Specific Information

- [Belgium](#)
- [Croatia](#)
- [Denmark](#)
- [France](#)
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- [Italy](#)
- [Netherlands](#)
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- [Spain](#)
- [Sweden](#)

Other Useful Links:

- [Archive / Useful Information: VAT and Visa Summary](#)
- [Brexit Discussion Forum](#)

https://www.theca.org.uk/rats/brexit_advice/schengen_short_stay_visa_implications

Schengen 90 Implications

Regulations and Technical Services Group Reference



Introduction

The Regulations and Technical Services group (RATS) has been researching options which might help cruising sailors extend their cruising in Europe when the restrictions resulting from Brexit become effective.

Schengen 90 days

The UK has left the EU and when the transition period ends (currently due 31 December 2020) UK citizens who do not have rights by virtue of family connections or otherwise, will lose all rights to visit European countries for longer than 90 days in any rolling 180 day period.

Details of the Schengen 90 day visa calculator can be found on the [European Commission Short-stay Visa Calculator](#).

Calculator of travel days remaining under a Schengen short-stay visa

Date of entry/Control: 10/10/19 Planning Control

Passport

Enter previous stay(s) in the Schengen area

Date	Days	Country
01/05/19	30/09/19	81
01/09/19	10/10/19	40

Days of stay in the 180-days period from 14/04/19 to 10/10/19: 101 day(s)
Overstay in the period from 30/09/19 to 10/10/19 (11 days)

Calculator of travel days remaining under a Schengen short-stay visa

Date of entry/Control: 01/10/19 Planning Control

Passport

Enter previous stay(s) in the Schengen area

Date	Days	Country
01/05/19	16/06/19	47
20/08/19	01/10/19	43

No overstay in the registration period.
At 01/10/19 a stay may be authorized for 0 days
At 28/10/19 a stay may be authorized for 47 days

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- Letter for VAT and Accommodation address
- Pets
- Health Insurance
- Driving in the EU

- Country Specific Information
- Belgium
- Croatia
- Denmark
- France
- Greece
- Ireland
- Italy
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Brexit:

- STILL clouded by uncertainty
- rules STILL not yet firmly decided
- last minute changes highly possible
- check on changes before acting

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“At best Brexit increases the need for bureaucratic compliance; at worst it represents an existential threat to the cruising sailor’s lifestyle.”

RATS Chair Robin Baron

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We hope you enjoyed this excerpt from our members' online offerings

If you would like to know more about how these and other regulatory and technical matters affect cruising sailors, join the CA today.

<https://www.theca.org.uk/join>



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