



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Mr Richard Burge
London Chamber of Commerce
33 Queen Street
LONDON
EC4R 1AP

04 November 2022

Dear Mr Burge,

Thank you for your letter of 16 September to the Economic Secretary to the Treasury about HMRC and Ukrainian refugees. I am replying as the Minister responsible for the UK tax system. I am sorry for the delay in a response to your letter.

I am concerned to hear that some Ukrainian refugees have been facing issues bringing their personal vehicles into the UK and would like to reassure you that the Government is committed to providing support to Ukrainian refugees. Guidance specifically for Ukrainian refugees bringing their personal property to the UK was made available in March and can be found at: <https://www.gov.uk/guidance/bringing-personal-items-to-the-uk-as-a-ukrainian-refugee>.

HMRC has looked into the issue you raise and it appears that some correspondence was sent that may have confused matters. I apologise for any concern this has caused including that some of this correspondence was sent during the mourning period for HM Queen Elizabeth II.

I can assure you that HMRC has written to Ukrainian refugees who received this correspondence to clarify the position. HMRC apologises for any confusion caused.

Ukrainian refugees entering the UK **do not** need to declare their personal vehicles to Customs or pay any customs duty or import VAT on their vehicle, provided the vehicle is taxed and registered in its home country and they only use their vehicle in the UK on a temporary basis, usually up to 6 months.

This process is facilitated under the Temporary Admission (TA) procedure which allows certain goods to be imported into the UK temporarily, with total relief from customs duty and import VAT, usually for up to 6 months for imported vehicles.

If Ukrainian refugees intend to stay in the UK longer term

It may be helpful to note that Ukrainian refugees staying in the UK for longer can apply for an extension to the normal 6-month period by contacting HMRC's National Temporary Admission Section (NTAS) at: ntis@hmrc.gov.uk. Further guidance on TA is

available online at: <https://www.gov.uk/guidance/apply-to-import-goods-temporarily-to-the-uk-or-eu>.

Alternatively, Ukrainian refugees can consider applying for Transfer of Residence (TOR) relief, which relieves customs duty and import VAT on household property and personal effects, including private motor vehicles, for people moving their main residence to the UK. For further information, including how to apply for TOR, guidance is available at: <https://www.gov.uk/guidance/transfer-of-residence-to-great-britain>.

I hope this helps clarify the position. I can assure you that HMRC is taking appropriate steps to ensure any future correspondence is clear and reflects the policy position set out in guidance. Thank you for making me aware of your concerns.

Yours sincerely,

A handwritten signature in blue ink that reads "Victoria Atkins". The signature is written in a cursive style with a large initial 'V' and a long, sweeping tail on the 'y'.

VICTORIA ATKINS MP