



Frequently Asked Questions on: Rules for private boats

What are the basics?

Non-EU vessels which are intended for re-export may be temporarily brought into and used for private purposes in the EU, or more strictly in the 'customs territory of the Union, (which includes our territorial waters) without customs duties or Value Added Tax (VAT) needing to be paid.

The boats concerned have to be placed under the 'temporary admission procedure' (TA) with Customs and the period of use in the EU is limited in time. When the time is up the boat has to leave, which in official jargon means that 'the procedure must be discharged'. The re-export of the goods from the customs territory of the Union is the usual way of ending or 'discharging' a temporary admission procedure. If the boat does not leave before the end of that time then customs duty and VAT become due.

A boat is temporarily admitted into the EU and not into one of the constituent Member States. Thus it can move from one Member State to another with no further customs formalities during the 18-month period allowed.

How can a yacht be placed under TA?

Just crossing the frontier of the customs territory of the Union is in generally sufficient. But, you may be required to use a route specified by customs and they may require you to make an oral or written customs declaration. It is possible they **may** require the provision of some kind of security or guarantee to cover the payment of the customs duties and VAT that become due if the boat does not leave the EU.

How long can the yacht stay in the EU?

Normally, you can use the vessel in the EU for one and a half years. In technical terms, the period for discharge for privately used means of sea and inland waterway transport is 18 months. This is laid down in Article 217(e) of the [Commission Delegated Regulation \(EU\) 2015/2446](#) (UCC-DA).

Can the 18 months be extended if the yacht is not used? You may want to go home for Christmas!

There is a possibility of extension of that period, but only in exceptional circumstances, as it is established in Article 251(3) of the [Union Customs Code \(UCC\)](#).

Can you have another period of Temporary Importation? How long must you wait?

Yes, you are not limited to a single period of temporary import. You can sail the yacht out of the EU and when you came back again a new period of temporary admission can begin. The customs rules

do not provide for a 'minimum period' during which the goods must remain outside of the customs territory of the Union.

Where can you find the legal texts?

The legal provisions on temporary admission are found in:

- Articles 250 to 253 of the [Union Customs Code \(UCC\)](#).

(Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code); NB Be careful if you want to print this as the whole of the Code is 160 pages long - print using the menu 'File' and select the pages you want).

- and in particular Articles 207 to 217 of the [Commission Delegated Regulation \(EU\) 2015/2446](#) (UCC-DA).

(Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015); NB Be careful if you want to print from this as the implementing provisions is 613 pages long! - print using the menu 'File' and select the pages you want).

Important

This page is only a simple explanation of the law and is not comprehensive. The information it contains cannot be cited as definitive in relation to individual cases. [Disclaimer](#).