

U.K. End-Use Tax Relief

Introduction

We are all indebted to Stuart Gane for writing the description below. If you have any comments or suggestions, we will be happy to add them to this memo. Let us hear from you. Here's Stuart:

Procedure for Obtaining End-Use Duty Relief

Constructors of aircraft for private use are able to claim exception from import duty (14% duty levied at time of writing 1987) provided they are able to convince Her Majesty's Customs and Excise that they are bona fide builders of an aircraft for their own use. To obtain End-Use relief you should carry out the following procedure.

1. Apply to the Civil Aviation Authority to obtain the registration certificate for your aircraft.
2. Write to your local Customs and Excise office and explain why you require End-Use relief. Include the following particulars.
 - (a) Your full name and address.
 - (b) The address where the aircraft will be constructed if different from (a).
 - (c) The use to which the aircraft will be put.

Following receipt of your application you will be contacted by a Customs officer who will arrange a time to visit the premises where your aircraft is being constructed to assess your eligibility for duty relief. You will have a much stronger case for exemption from duty if you are able to furnish invoices for goods purchased for your project, as well as the certificate of registration mentioned previously. When the Customs officer is satisfied, he will grant you an end-use relief number which should be quoted to your freight handling company whenever you intend importing goods from abroad. In most cases Customs officers have not come across homebuilders of aircraft before, so they tend to be a little wary of your application. However, I have found that once they have seen what you are doing, they become quite interested and do what they can to speed your application through the bureaucratic jungle.

More detailed information is available in a booklet, *Imported Goods: End-Use Relief* from your local Customs and Excise office. If you have a problem, give me a call at 0451 60631.

—Stuart Gane