

JERSEY SHIPPING REGISTER

MEMORANDUM



TO WHOM IT MAY CONCERN

Cc: Jersey Certifying Authority - J Fearnley Esq. MECAL (Jersey) Ltd

From: Piers Baker
Registrar of Shipping
Regulatory Services
States of Jersey
St Helier JE1 1BB

Tel: +44 (0)1534 448138 e-mail: p.baker2@gov.je

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SUBJECT: REGISTER OF BRITISH SHIPS IN THE PORT OF JERSEY

ADVICE NOTE No. 2 - TEMPORARY IMPORTATION INTO THE EU

Further to previous advice from this office dated 4 November 2008, I am pleased to note the position recently adopted by the Dutch Customs authorities. This position is as follows

Exemption from VAT

In the [relevant] case exemption from VAT may be given in the event that the following conditions are met:

- The person enjoying the exemption is living outside the European Union
- The vessel is registered outside the EU (this includes fiscal areas such as Jersey)
- When the yacht is used by a person resident outside the EU
- The yacht is exported again within a time frame set by Customs

The conditions with regards to notification to Customs remain in force without change. It is recommended that when the vessel enters The Netherlands contact be made with the Customs Office. The party enjoying the exemption can then comply with all requirements through the use of a "IMOF ALL 1". As evidence that the person enjoying the exemption has complied with all the requirements, the "IMOF ALL 1" will be certified by Customs.

The above position will help to re-enforce Jersey's previous advice, which is duly attached.

PGHB