

**BY ORDER OF THE COMMANDER
UNITED STATES AIR FORCES IN
EUROPE**

**UNITED STATES AIR FORCES IN EUROPE
INSTRUCTION 31-209**

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Security



**CONTROL OF CONCESSION VEHICLES
WITHIN THE UNITED KINGDOM**

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This Instruction implements Air Force Policy Directive 31-1, *Integrated Defense*. It establishes procedures for the importation, purchase, sale, disposal, registration and overall control of concession vehicles. The procedures contained herein are in consonance with requirements of Her Majesty's Revenue and Customs, Department for Transport, and United States Air Forces in Europe, United Kingdom pursuant to the North Atlantic Treaty Organization (NATO) Status of Forces Agreement and are binding on all entitled persons within the scope of this directive. This instruction provides for disciplinary action under the Uniform Code of Military Justice and other administrative action for violation of its provisions. Failure to comply with the mandatory provisions or the prohibitions contained in Chapter 4, Chapter 5 and Chapter 6 is punishable under Article 92 of the UCMJ. This publication does not apply to U.S. Air Force Reserve and Air National Guard personnel. This publication requires the collection and or maintenance of information protected by the Privacy Act of 1974 authorized by Title 10 *United States Code*, Section 8013, and DoD Directive 7730.47, Defense Incident-Based Reporting System (DIBRS). The applicable Privacy Act SORN(s) *F031 AF SF B*, Security Forces Management Information Service, is available at <http://privacy.defense.gov/notices/usaf/>. **Records Disposition:** Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Manual (AFMAN) 33-363, *Management of Records*, and disposed of in accordance with (IAW) Air Force Records Information Management System (AFRIMS) Records Disposition Schedule (RDS). Refer recommended changes and questions about this

publication to the Office of Primary Responsibility (OPR) using the AF Form 847, *Recommendation for Change of Publication*; route AF Forms 847 from the field through the appropriate functional chain of command. Each form that is required by this instruction contains a Privacy Act statement, either incorporated into the body of the document or in a separate statement accompanying each document. The authorities to waive requirements in this publication are identified with a Tier number (T-0, T-1, T-2, T-3) following the compliance statement. See AFI 33-360, *Publications and Forms Management*, for a description of the authorities associated with the Tier numbers. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the Publication OPR for non-tiered compliance items.

SUMMARY OF CHANGES

This document has been substantially revised and must be completely reviewed. Major changes include a title change from 3AFI 31-204 to USAFEI 31-209, Control of Concession Vehicles within the United Kingdom. The OPR changed from 3rd Air Force-United Kingdom (3AF-UK) to Headquarters, United States Air Forces in Europe, Detachment 1, which is referred to throughout this document as United States Air Forces in Europe-United Kingdom (USAFE-UK). The Commander, US Naval Activities, United Kingdom (COMNAVACTS-UK) was deleted. Her Majesty's Customs and Excise (HMCE) was changed to Her Majesty's Revenue and Customs (HMRC). The Delivery of Motor Vehicles without payment of Duty Value Added Tax and Car Tax along with the 3 AF Form 301, Vehicle Transfer scheme have been completely revised. The procedures for registering motorcycles arriving within household goods shipment has been added along with the procedures for registering vehicles without a tax disc. The Transfer of Residence scheme for registering concession vehicles has been updated along with current Forms that need to be utilized when registering vehicles.

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Chapter 1

GENERAL

1.1. Background. Agreements between Her Majesty's Government and the United States Government permit active duty members of the United States (US) Forces and its civilian components, while stationed in the United Kingdom (UK), to import and purchase privately owned vehicles for their personal use, free of duty, value added tax (VAT), and, in certain circumstances, road tax. The procedures outlined within this instruction constitute the obligatory policy that will be followed by each vehicle registrar when advising prospective vehicle owners or in accomplishing necessary documentation.

1.1.1. The Commander, United States Air Forces in Europe-United Kingdom (USAFE-UK) has agreed with Her Majesty's Revenue and Customs (HMRC) and the UK Department for Transport, to take all necessary measures to ensure that the acquisition, registration and disposal of concession vehicles are effectively controlled and that the privileges accorded under this arrangement are not abused.

1.1.2. The benefits outlined herein are not to be construed as rights, but rather as privileges that may be revoked, or changed at any time. It is therefore essential that all personnel concerned adhere strictly to the provisions of this instruction.

1.1.3. Personnel selling their concession vehicles outside the provisions set forth herein or disposing of a concession vehicle in any unauthorized manner may be committing a breach of law and thereby rendering themselves liable to penalties. The provisions outlined in this instruction are designed to protect the benefits allowed under US/UK agreements and to preclude difficulties, disputes, and situations that tend to embarrass the US. Disregard for the agreed upon conditions jeopardize the privileges and will not be condoned.

1.2. Scope. The provisions of this instruction are applicable to all active duty members of the USAF including members of the Personnel Exchange Program (PEP), United States Army (USA), United States Navy (USN), United States Marine Corps (USMC), and members of the civilian components of those services, assigned within the UK, and their dependents. They also apply to the American Red Cross (ARC) Field Directors and others who may be granted concession privileges under separate negotiations. US civilian employees of US contractors and technical representatives are expressly excluded. Personnel who are entitled to diplomatic privileges are also excluded.

1.3. Terms and Definitions. The following terms apply for the purpose of this instruction:

1.3.1. *Concession Vehicle* - Any vehicle purchased within or imported into the UK on which any Customs Duty, VAT, or Vehicle Excise Tax is waived.

1.3.2. *Entitled Person* - A person stationed in the United Kingdom to which this directive applies as stated in paragraph 1.2. The terms entitled person, applicant and vehicle owner are synonymous as applied in this directive.

1.3.3. *Replacement Vehicle* - A concession vehicle acquired by an entitled person after proper disposal of a previously owned tax or duty free-vehicle.

1.3.4. *US Civilian Component Personnel* - US civilian personnel stationed in the United Kingdom and employed by Department of Defense (DOD) agencies of the United States

Government. For the purpose of this instruction, passports of members of the civilian component will have their passports stamped in accordance with the requirements of the UK Visiting Forces Act 1952, s.10.

1.3.5. *Vehicle* - Any motor or engine-driven device or apparatus in which a person or object may be carried.

1.3.6. *Vehicle Excise Duty (Road Tax) Concession* - UK authorities have exempted the private vehicles of entitled persons from Vehicle Excise Duty (Road Tax) for a period not to exceed 12 months from the date of importation or purchase of a new vehicle in the UK.

1.3.7. *Vehicle Transaction* - The importing, exporting, exchanging, buying, selling, scrapping, salvaging, abandoning to the US Defense Reutilization Marketing Office (DRMO) or to an insurance company of a concession vehicle.

1.3.8. *Personal Import* - To qualify as a personal import, a vehicle must meet the prerequisites of the Motor Vehicle (Type Approval) (Great Britain) Regulation 1984.

1.3.8.1. The vehicle must have been purchased outside Great Britain for use of the importer or his or her dependents. Dependents are defined as those persons authorized identification media according to applicable service directives.

1.3.8.2. The vehicle must be intended for the personal use of the importer or his or her dependents.

1.3.9. *Personal Export* - For a vehicle to qualify as a Personal Export, the vehicle owner must have purchased it with the sole intention of shipping it from the UK within 365 days. Customs duty cannot be paid on a vehicle in this class. Also, the vehicle is not eligible for sale to another entitled person and cannot be re-licensed after 12 months. These vehicles do not require a light conversion or SVA test.

1.3.10. *Base Vehicle Registrar/Pass and Registration/USN Vehicle Register* are one and the same for the purposes of this instruction regarding vehicle transactions.

1.3.11. *Driver & Vehicle Licensing Agency (DVLA)* - The primary point of contact for all matters concerning the licensing and operation of vehicles in the UK.

1.3.12. Her Majesty's Revenue and Customs (HMRC) - The primary point of contact concerning all customs duty and revenue for vehicles.

1.4. Responsibilities.

1.4.1. The Commander, USAFE-UK/CC, through the Chief, Security Forces (USAFE-UK/IR), exercises control of the USAFE-UK Central Vehicle Registration program. In addition, the UK Central Vehicle Registrar (100 SFS/S5SPR), assigned under the 100 Security Forces Squadron (100 SFS), acts on behalf of USAFE-UK/IR on all operational matters, monitoring applications for vehicle transactions as indicated herein for all entitled persons.

1.4.2. The Military Personnel Flight (MPF) will provide their local Pass and Registration and, or base vehicle registrar office with a monthly listing of personnel scheduled to retire or depart the UK incident to a Permanent Change of Station (PCS).

1.4.3. The installation Chief, Security Forces/Provost Marshal/Vehicle Registrars will (T-1):

- 1.4.3.1. Maintain the files and records on all matters pertaining to concession vehicles transactions and use appropriate United States Air Forces in Europe (USAFE) forms to maintain an individual record of each licensed driver.
- 1.4.3.2. Maintain USAFE Form 3, Driver's License/Vehicle Registration Application, for each person who owns a motor vehicle. USAFE Form 3 will be filed alphabetically. If a cross-reference file is deemed necessary, a second copy may be filed by vehicle registration number. Dispose of according to AFMAN33-363, *Management of Records*.
- 1.4.3.3. Forward vehicle registration paperwork to appropriate UK officials.
- 1.4.3.4. Forward all properly completed concession vehicle transactions to the 100 SFS/S5SPR. Furnish documents of approval or disapproval of concession vehicle transactions to concerned individuals.
- 1.4.3.5. Require civilian personnel to display passports to indicate that they are members of the US civilian component as stated in paragraph 1.3.4. as evidence of entitlement.
- 1.4.3.6. Examine and verify vehicle transactions accomplished by personnel scheduled to depart the installation due to a PCS to ensure that appropriate disposition of the vehicle is made before departure. Except in verified cases of emergency, personnel will not be released for PCS, separation, retirement, etc., until the requirements of this instruction have been met.
- 1.4.3.7. Confirm with the vehicle owner that no vehicle upon which a lien exists is disposed of without the prior written approval of the lien holder.
- 1.4.3.8. Examine applications for a second vehicle to ensure that the applicant is authorized to purchase such a vehicle and verify their status with an appropriate agency.
- 1.4.3.9. Ensure that personnel with less than 6 months retainability in the UK, importing a vehicle or purchasing a new vehicle, certify on the 3 AF Form 156 (C&E 941), Request for Delivery of a Motor Vehicle Without Payment, Value Added Tax and Car Tax, that they will arrange to take possession of and export the vehicle before their date eligible to return from overseas (DEROS). Powers of attorney will not be accepted in these transactions except in unusual circumstances and only with the prior approval of the 100 SFS/S5SPR.
- 1.4.3.10. Allow HMRC officers to examine car registration files and records. Notify USAFE-UK/IR as soon as a request from HMRC to examine such records is received.
- 1.4.3.11. Upon registration of a concession vehicle when a British Registration Document (log book/V5) is available, ensure the V5 is documented with a note on customs restrictions. Inform the vehicle owners to return to the vehicle registrar with the V-5 if the Customs restriction is not included.
- 1.4.3.12. Ensure that registration documents of personnel transferred PCS to another UK base are forwarded to the gaining base vehicle registrar office.
- 1.4.3.13. Ensure that no concession vehicle is operated or registered on base until UK insurance requirements are satisfied. The value of a privately owned vehicle (POV) for insurance purposes should be the fair market value of the vehicle.

1.4.3.14. Ensure a vehicle is temporarily registered on base for control purposes in cases where an individual purchases a concession vehicle on a 3 AF Form 301, Vehicle Transfer Request, or purchases a concession vehicle on a 3 AF Form 156 (C&E 941) from the US DRMO, and the vehicle requires repairs before being put on the road.

1.4.3.15. If a stolen vehicle is not recovered within 72 hours, the base vehicle registrars will notify the 100 SFS/S5SPR of circumstances surrounding the theft. The Vehicle Registrars for each installation will complete a 3 AF Form 5 with the police crime number and forward it to the 100 SFS/S5SPR for processing. If the vehicle is not recovered within 30 days, the 100 SFS/S5SPR will notify HMRC.

1.4.3.16. Ensure a newcomer's orientation letter is developed and made available in all newcomers' packages. At a minimum, the letter must contain: UK lighting criteria, UK vehicle operator's license criteria, acquiring, owning or disposing of concession vehicle information, insurance and road tax requirements, registration procedures, and an installation POC. Additional information may be included. The letter must be reviewed and updated annually.

1.4.3.17. Ensure an out-processing letter is developed and made available to all personnel out-processing the installation. At a minimum, the letter must contain: HMRC disposal requirements, proof of shipping, deregistration, and base POC. This letter must be reviewed and updated annually.

1.4.3.18. Publish at least quarterly in all base news media the latest information and current problems with vehicle registration, disposition, etc.

1.4.4. Unit commanders will (T-1):

1.4.4.1. Ensure their personnel are made aware of the provisions in this instruction.

1.4.4.2. Include the base vehicle registrar office as a mandatory unit out-processing station for personnel preparing to depart the installation.

1.4.5. Entitled persons will:

1.4.5.1. Report stolen vehicles immediately, and in no circumstances later than 24 hours, after the theft is discovered to the nearest Security Forces and Civil Police authorities.

1.4.5.2. Familiarize themselves with the provisions of this directive and contact their base vehicle registrar office for assistance before entering into any concession vehicle transaction. The lack of knowledge of mandatory requirements herein will not constitute an excuse or defense for violation of this instruction.

Chapter 2

FORMS AND AUTOMATION

2.1. Forms. The forms listed below will be used in conjunction with the 100 SFS/S5SPR. All entries in forms will be typed in either 10- or 12-pitch or handwritten neatly. Forms must not contain errors, cross-outs, or erasures.

2.1.1. USAFE Form 3, Driver's Record/Vehicle Registration Application. The USAFE Form 3 should be overprinted to include: APO/MAJCOM codes, license number, issue country or state, port of import or approval number and the final disposition date. The remainder of the form is self-explanatory. This form is hand carried by the vehicle owner to the gaining base vehicle registrar office when transferred PCS to other UK bases.

2.1.2. The 3 AF Form 5, Request to Pay Customs and Excise Duty on a Concession Vehicle. This form is completed in three copies. One copy is retained for local records. The original and a copy are forwarded to the 100 SFS/S5SPR with the DVLA Form V-5, as applicable. The original V-5 or a copy is forwarded to HMRC for processing. HMRC will return a charge letter to the 100 SFS/S5SPR indicating the applicable duty. The charge letter is returned to the appropriate base vehicle registrar office with a 30-day suspense. Prior to the suspense date, the seller must pay the required duty or cancel the request.

2.1.3. The 3 AF Form 156 (C&E 941), Request for Delivery of Motor Vehicle Without Payment of Duty Value Added Tax and Car Tax (pink in color). The white C&E 941a is not authorized for use by US Forces. The 3 AF Form 156 (C&E 941) is completed by the base vehicle registrar in six copies; three 3 AF Forms 156 are routed to HMRC's Personal Transport Unit (PTU), currently located at Dover, Kent, England. All 3 AF Forms 156 routed to PTU will be sent by the member's servicing Pass and Registration office. This office serves as the central Notification of Vehicle Arrivals (NOVA) registration office. The process varies for mode of entry to UK; available modes of entry are vehicles arriving at the Vehicle Processing Center (VPC), motorcycles included in household goods shipments and vehicles driven into the UK. Members will provide two copies of the 3 AF Form 156 to the VPC. When the owner picks up the vehicle, they will receive one copy of the 3 AF Form 156. The remaining three will be forwarded to HMRC's PTU office (by the VPC) for processing with entry into NOVA. After processing, PTU will return one copy of the form to the 100 SFS/S5SPR. For other modes, base registrar will mail forms direct to PTU for registration in NOVA.

2.1.4. The 3 AF Form 301, Vehicle Transfer. This form is used for any transaction involving a concession vehicle between entitled persons. Approval numbers are assigned to the base vehicle registrar offices by the 100 SFS/S5SPR. There are two types of transactions: Single Base Transfer and Dual Base Transfer.

2.1.4.1. Single Base Transfer occurs when a vehicle is transferred between entitled persons assigned to the same base. The 3 AF Form 301 is completed in three copies. The original is given to the buyer, the base vehicle registrar office retains a copy and a copy is forwarded to the 100 SFS/S5SPR. NOTE: Ten transactions are completed on one approval number. Base vehicle registrar offices will retain the 3 AF Forms 301 until all

ten transactions are completed. At that time, they will forward the 3 AF Forms 301 to the 100 SFS/S5SPR and enter the proper computer entry for the transaction completed.

2.1.4.2. Dual Base Transfer occurs when a vehicle is transferred between entitled persons assigned to separate bases. The seller completes the top portion of the form in four copies. All four are sent to the buyer's base vehicle registrar office. If the buyer and seller are co-located, the forms may be given to the buyer. The buyer must complete the lower portion of the form at his or her base vehicle registrar office. The base vehicle registrar office will verify his or her ability to purchase the vehicle and contacts the 100 SFS/S5SPR for a dual base approval number. The buyer is given the original 3 AF Form 301, the base vehicle registrar office retains a copy, a copy is forwarded to the 100 SFS/S5SPR and a copy is sent to the seller's base vehicle registrar office. Both base vehicle registrar offices complete the appropriate computer or disk transactions.

2.1.4.3. When 3 AF Form 301 transactions are completed, the transaction for each buyer and each seller will be noted on the computer records of each. The 3 AF Forms 301s are forwarded to the 100 SFS/S5SPR. Each card will contain the transaction date and approval date.

2.1.4.4. A written request for cancellation of an approved 3 AF Form 301 will be forwarded immediately upon notification of circumstances which preclude the transfer. The written request will be signed by the seller and the buyer and forwarded to the 100 SFS/S5SPR. When transfer of the Form V-5, Registration Documents, is accomplished, the transaction will be considered final.

2.1.4.5. If in any case dealing with the disposal of a concession vehicle, the owner's DEROS is imminent, he may elect to hand carry the appropriate application to the 100 SFS/S5SPR. The owner must be briefed that a certified check or postal money order will be required for the exact amount of duty to clear his or her POV records.

2.1.5. The 3 AF Form 430, Military, Civilian Registration and Certificate of Title of Motor Vehicle. This form will be issued to individuals holding a V-5 British Registration Document upon de-registration of their vehicle. The form will enable the owner of the vehicle to register their vehicle in their state of residence or assignment in the US or next country of assignment.

2.2. UK Forms Prescribed. The below listed forms will be used in conjunction with the registration of vehicles on behalf of the Department for Transport (DfT).

2.2.1. Form V55/5, Application for a First License for a Motor Vehicle and Declaration of Registration. This form is used to apply for the initial registration of a POV with the UK authorities. It is completed in one set (original and one copy) by the Pass and Registration or base vehicle registrar office and is part of the initial package for registration. Instructions for the completion of this form are in pamphlet V355/1 that all vehicle registration offices maintain.

2.2.2. Form V890, Statutory Off Road Notification (SORN) Declaration Form. This form is used to declare SORN if the vehicle owner is not in possession of either a Form V-10 or Form V-11.

2.2.3. Form V-10, Vehicle License Application. This form is used at the end of the initial exemption period (12 months) to apply for the first paid road tax. The vehicle owner will receive a reminder (Form V713 Visiting Forces road tax renewal) from the DfT approximately 3 weeks prior to the expiration of the initial “exempt” road tax. Attached to the reminder letter will be a blank V-10 application with concise instructions on completion and processing actions required to apply for the first paid road tax. (Note: If Form V713 reminder letter is not received by the 15th of the calendar month of expiry, the entitled member can proceed to their Base vehicle registrar who will process the renewal). If the vehicle owner wishes not to tax the vehicle because it is not kept on a public road, complete and return the SORN portion on the V-10.

2.2.4. Form V-11, Vehicle License Application Form. This form is used for the third and subsequent vehicle tax disc applications. At the end of the first tax paid period, the vehicle owner will receive this from the DfT. Concise instructions are given for the procedures to obtain the new tax disc. This form allows the applicant to proceed to any British Post Office and obtain the tax disc “across-the-counter” after presentation of proper documentation as stated on the applicable form. If the vehicle owner wishes not to tax the vehicle because it is not kept on a public road, complete and return the SORN portion on the V-11.

2.2.5. Form V-62, Vehicle Registration Document/Application Form. This form is used to obtain a new vehicle registration document in the event the owner’s registration document is stolen, lost, or never received initially. The form is self-explanatory as to completion and forwarding instructions.

2.2.6. Form V-5, Vehicle Registration Document. This is the UK registration document. Once the initial registration application package has been processed and logged, this form will be sent to the owner by DVLA, Swansea, South Wales.

2.2.7. Form V-14, Refund Application. This form is used when a tax disc is returned for a refund. The tax disc must be available for turn-in. Normally this form is used when personnel are exporting the vehicle and there are several months remaining on the disc prior to expiration. Completion of the form is self-explanatory.

2.2.8. Form V-33, Refund Application. This form is used when personnel are returning a tax disc for a refund and, DO NOT have the tax disc available for turn-in. Use of this form is the same as the V-14 described in para 2.2.7. above.

2.2.9. Form V713, Visiting Forces road tax renewal reminder letter. This is a renewal reminder letter sent to the entitled member when their exempt 12 month road tax period is about to expire.

2.2.10. Form C104A, Importation of a private motor vehicle into the United Kingdom on transfer of residence from outside the European Community. This form is used when an applicant who resided outside the European Union qualifies for the Transfer of Residence scheme freeing them from paying customs duties on their vehicle.

2.2.11. Form NOVA 1, Notification of Vehicle Arrival. This form is used when an applicant who resided in the European Union qualifies for the Transfer of Residence scheme freeing them from paying customs duties on their vehicle.

2.2.12. Single Vehicle Approval Test Certificate. Owners of any non-European Union (EU) specification vehicles imported into the UK, less than three (3) years of age, are required to have them officially inspected to ensure they are properly adapted for use within the UK. For US Force personnel only, a special one-time inspection and provisional Ministry of Transport (MoT) certificate is obtainable from approved UK and visiting forces garages for a fee. Upon successful completion of the inspection, the garage will issue a provisional MoT certificate over-stamped with the vehicle inspectorate (VI) and DfT logos and the statement VISITING FORCES PROVISIONS NEW VEHICLE. This certificate identifies the vehicle as a visiting forces vehicle and certifies the vehicle is properly adapted for use within the UK. Except for the visiting forces exemption, it is a legal requirement that vehicles meet EU specifications, or be “type approved”, and undergo a VI inspection before they can be used on the roads in the UK. The UK DfT and Society of Motor Manufacturers and Traders have agreed on a code of practice for dealing with applications for “type approval” certification of foreign passenger vehicles. For additional inquiries and guidance on the VI inspection procedure and standards, or to obtain a copy of the Inspection Manual, contact the Vehicle Inspectorate, 91/92 The Strand, Swansea, SA1 2DH.

2.2.13. MoT Certificate. A UK MoT safety inspection certificate is required for all vehicles that are over three (3) years old. The test and certificate can be obtained at any authorized British garage for a fee. The MoT inspection is mandatory annually for vehicles imported under any scheme and are over three (3) years old. The age of the vehicles is determined from the date of first registration shown on the registration document. If the vehicle was not new when first registered, the age is determined from the end of the year of manufacture.

2.2.14. It is an offense to use any vehicle that is subject to this test on the public roads unless a valid test certificate is in force.

2.3. Accountability. Control over the acquisition and disposal of concession vehicles, except for scrap, total loss, termination of entitlement and payment of revenue, is vested in the 100 SFS/S5SPR. Strict control over all concession vehicle transactions must be maintained by the 100 SFS/S5SPR and at each USAF, USA, and USN installation in the UK. See paragraph 2.5. for tracking procedures.

2.4. Automated Support. Installation commanders, through the Chief, Security Forces or Provost Marshal, are responsible for obtaining computer support for on-base or geographically separated agencies. Support will consist of training computer operators as needed, technical advice to operators and periodic use (daily, weekly, etc.) of computer equipment.

2.5. Tracking and Automated Procedures. Vehicle registrar offices located within the UK, governed by this instruction and responsible to the 100 SFS/S5SPR, will comply with following tracking and automated procedures to ensure the systematic flow of vehicle records to satisfy HMRC and DfT requirements (T-1):

2.5.1. Ensure the vehicle owner completes and signs the USAFE Form 3, Driver’s License/Vehicle Registration Application. The vehicle registrar maintains the signed USAFE Form 3 on file until no longer applicable (PCS, vehicle owner deregisters vehicles, etc.).

2.5.1.1. The signed USAFE Form 3 gives implied consent to a chemical test of blood, breath, or urine for the purpose of determining the drug, alcohol content of blood if cited,

requested or law-fully apprehended for an offense allegedly committed while in actual physical control of a motor vehicle or driving on the installation under the influence of any intoxicants, drugs or alcohol. Refusal to submit to such a chemical test will result in suspension, revocation of driving privileges, as further detailed in service motor vehicle operation regulations.

2.5.1.2. The signed USAFE Form 3 also certifies that all information entered on the USAFE Form 3 in section II is the truth to the best of the vehicle owner's knowledge. By signing, the vehicle applicant also understands that entering false information could result in administrative or disciplinary actions or denial of a US Forces driving license, permit or vehicle registration privileges.

2.5.2. Use information from the USAFE Form 3 to update a computer-based program in the vehicle registrar offices. In order to be able to update 100 SFS/S5SPR, vehicle registrar offices will use a compatible computer-based program to record all vehicle information.

2.5.3. At a minimum, the computer program vehicle file will contain the following fields:

2.5.3.1. Vehicle owner's full name, rank, SSAN, squadron, and five-digit APO number.

2.5.3.2. Vehicle's year, color, make, model, type (sedan, convertible, pick-up, van, etc.), and current license plate number (update license plate number when UK plates are issued).

2.5.3.3. Vehicle classification code. If the space provides, use plain text or the following numeric digits which match HMRC and DVLA records:

2.5.3.3.1. 00 - Tax free vehicle (concession).

2.5.3.3.2. 66 - Vehicle entered on transfer of residence scheme.

2.5.3.3.3. 77 - Vehicle is off-the-road (non-operational).

2.5.3.3.4. 99 - Vehicle is tax paid.

2.5.3.3.5. 33 - Personal export provisions.

2.5.3.4. Port of Entry (POE). City, town in which the vehicle entered the country. This port will be indicated on the HMRC stamp located on the 3 AF Form 156 (C&E 941). For repossessed vehicles or vehicles purchased from the Credit Union, use POE Code 999.

2.5.3.5. Vehicle Acquisition Date. Use the date on the 3 AF Form 156 (C&E 941) on which the vehicle cleared into the UK. If acquired on a 3 AF Form 301, use the date of the transaction on the form.

2.5.3.6. Vehicle Registration Date. The date the vehicle was permanently registered at the vehicle registrar office through the DVLA.

2.5.3.7. Remarks. Use to track 3 AF Form 301 transactions, to identify vehicle files as inactive, etc.

2.5.4. Vehicle files will be destroyed when the vehicle is deregistered.

Chapter 3

CUSTOMS: INCIDENT TO IMPORT/ACQUISITION OF CONCESSION VEHICLES

3.1. General. Entitled persons are permitted to acquire, free of UK customs duty, VAT, and road tax, motor vehicles for their private use and the use of their dependents, and to replace such vehicles with further concession vehicles.

3.2. Entitlements. Single, unaccompanied personnel, who are members of the USAF, USA, USN, USMC, or members of the civilian components of these services or DOD, are authorized to own and operate not more than one concession vehicle. Personnel who are accompanied by a dependent spouse, irrespective of command sponsorship, may own and operate not more than two concession vehicles. These restrictions may be waived by HMRC for temporary periods not to exceed 30 days to allow entitled persons to purchase or dispose of other concession vehicles. If military personnel are married to another military member, each military member may own, operate one concession vehicle (T-1).

3.2.1. Base vehicle registrar offices will examine each application to acquire a concession vehicle and verify the applicant's eligibility. When necessary, they will contact the local MPF, Civilian Personnel Office (CPO), or the applicant's squadron commander to verify status.

3.2.2. Concession vehicles imported by entitled persons will be exempt, subject to certain conditions, from vehicle excise duty (road tax) for a period not to exceed 12 months from the date of first registration with UK authorities. This exemption cannot be transferred with the vehicle if sold within the 12-month period. The exemption is not affected by the date the entitled person arrived in the UK or the number of concession vehicles the individual may import or purchase during his or her tour. At the end of the exemption period, the procedures outlined in para 4.4. apply.

3.3. Importation Incident to PCS. All concessions vehicles imported into the UK incident to a PCS will be declared for entry by HMRC's PTU office via the 3 AF Form 156 (C&E 941). It is essential that these forms be completed correctly as a false declaration constitutes a serious violation of UK customs laws. Entitled persons will personally appear at the base vehicle registrar office to complete these forms. Concession vehicles may be imported unaccompanied by the owner (i.e. shipped to a port by the US Government, to include a motorcycle as part of a household goods shipment) or accompanied by the owner (i.e. driven into the UK). Only where an entitled person drives a vehicle through a UK Port (incident to a PCS) will it be admitted into the United Kingdom without the base registrar having issued the 3 AF Form 156 (C&E 941). In all other cases, the 3 AF Form 156 (C&E 941) will be authenticated by the base vehicle registrar before the importation of the concession vehicle.

3.3.1. Unaccompanied Vehicles. Six copies of the 3 AF Form 156 (C&E 941) will be completed at the base vehicle registrar office.

3.3.1.1. For vehicles arriving via the VPC, two copies of the 3 AF Form 156 (C&E 941) will be provided to the VPC by the member. The VPC will coordinate directly with the vehicle owner when the vehicle is ready for delivery. At the VPC, the owner will be asked to produce a valid USAFE Form 435, Driving/Fuel Permit, ID card, and a certificate of UK Insurance. Once the vehicle has been processed by the VPC, the owner

receives the vehicle and one copy of the 3 AF Form 156 (C&E 941). The remaining copies are sent to HMRC's PTU office by the VPC for NOVA processing. HMRC retains one copy and forwards the last copy to the 100 SFS/S5SPR. The 100 SFS/S5SPR will update the database and dispose of the 3 AF Form 156 (C&E 941) as appropriate. The vehicle owner will, within 72 hours of importation, register the vehicle at his or her base of assignment (see Chapter 4). Depending on local constabulary agreements, the vehicle owner can drive their vehicle on their previous license plate for no longer than one month from the date the vehicle was received from the VPC in order to complete British registration. Once the owner has British registration they will update their local Vehicle registrar with the current British registration number.

3.3.1.2. For motorcycles arriving within a household goods shipment, the base vehicle registrar will stamp all five copies of the 3 AF Form 156 (C&E 941). The base vehicle registrar will mail three copies to HMRC's PTU office for NOVA registration. HMRC will retain two copies and forward the last copy to 100 SFS/S5SPR for processing. The member will be provided with two 3 AF Form 156 (C&E 941), one to be presented to the household goods contractor or TMO representative for use in connection with household goods customs clearance via HMRC's National Clearance Hub, Salford. The last copy of the 3 AF Form 156 (C&E 941) is for the member's records.

3.3.2. Accompanied Vehicles. Personnel assigned PCS to the UK, normally as a result of a Consecutive Overseas Tour (COT) from the continent; routinely import their vehicle in person into the UK. Military travel orders and a current military Identification Card, allows vehicle entry into the UK pending completion of the 3 AF Form 156 (C&E 941) at the gaining Pass and Registration office. The base vehicle registrar will stamp all copies of the 3 AF Form 156 (C&E 941) and return one to the applicant. The base vehicle registrar will mail the remaining three copies to HMRC's PTU office for NOVA registration. HMRC will retain two copies and forward the last copy to the 100 SFS/S5SPR for processing. The applicant will, within 72 hours of importation, register the vehicle at his or her base of assignment (see Chapter 4). Depending on local constabulary agreements, the vehicle owner can drive their vehicle on their previous license plate for no longer than one month from the date the vehicle was received from the VPC in order to complete British registration. Once the owner has British registration they will update their local Vehicle registrar with the current British registration number.

3.4. Importation Incident to Purchase Abroad. As with a vehicle imported incident to PCS, new concession vehicles purchased abroad may be imported either unaccompanied or accompanied.

3.4.1. Unaccompanied Vehicles. Entitled persons may import a new vehicle ordered through a dealer or concessionaire acting as import agent. The agent will make all arrangements for obtaining UK registration. The 3 AF Form 156 (C&E 941) will be obtained from the base vehicle registrar office upon presentation of a properly completed purchase order. The customs officer will surrender the vehicle and one copy of the 3 AF Form 156 (C&E 941) to the agent for delivery to the applicant, mailing the other two copies to HMRC's PTU office. HMRC will retain one copy and forward the last to the 100 SFS/S5SPR for processing and filing. The applicant will, within 72 hours after delivery of the vehicle from the agent, register the vehicle at his or her base of assignment (see Chapter 4) and retain his or her copy of the 3 AF Form 156 (C&E 941). If the vehicle does not have a

vehicle registration plate, the owner is only allowed to drive the vehicle from the VPC to a MOT facility to complete the MOT or SVA and then their residence until they obtain their British Registration plate. Upon PCS, entitled persons will obtain a 3AF Form 430 from their local vehicle registrar for presentation to TMO. When exporting the vehicle, concessions will not be applied to new vehicles ordered and delivered from the UK stock of any agent. Vehicles must be imported in the name of the applicant on 3 AF Form 156 (C&E 941).

3.4.2. **Accompanied Vehicles.** Six copies of 3 AF Form 156 (C&E 941) will be completed by the local base vehicle registrar. Three copies of the 3 AF Form 156 (C&E 941) will be sent to HMRC's PTU office by the VPC for NOVA processing. The agent will arrange with the factory to have the vehicle registered and have the appropriate registration plates mounted prior to arrival of the applicant. The applicant will obtain an insurance "Green Card" and ensure two copies of the 3 AF Form 156 (C&E 941) are in his or her possession when he or she travels abroad to pick up the new vehicle. On return, the applicant will present two 3 AF Form 156 (C&E 941) copies to the customs agent at the port of entry. HMRC will retain one copy and forward the last copy to the 100 SFS/S5SPR for processing. The last 3 AF Form 156 (C&E 941) is retained by the applicant for their records. The applicant will, within 72 hours of importation, register the vehicle at his or her base of assignment (see Chapter 4).

3.4.3. **New Means of Transport (NMT)** only applies to individuals who are not covered by the visiting forces concession. NMT is a term that applies to non-concession vehicles bought from an EU country and imported into the UK. These vehicles may be subject to customs duty and VAT in addition to the taxes already levied on the vehicle when purchased. Only if the vehicle is over 6 months of age and has traveled under its own power for 6,000 kilometers will relief from VAT be granted upon import. Vehicle registrars will be familiar with the specific guidelines for UK taxation of NMT vehicles in HMRC VAT Notice 728. Vehicle registrars will differentiate and identify vehicles to the DVLA by endorsing the Form V55/5 in the bottom right hand corner with "NMT - VF" (New Means of Transport - Visiting Forces) or "Non-NMT - VF" (Non-New Means of Transport - Visiting Forces), as appropriate.

3.5. Purchase of British Manufactured Tax-Free Vehicles. Six copies of the 3 AF Form 156(C&E 941) will be completed by the base vehicle registrar office upon presentation of a properly completed purchase order. The applicant will give two copies to the agent arranging the purchase. The base vehicle registrar office will forward three copies to HMRC's PTU office for NOVA registration. The entitled person will receive the remaining 3 AF Form 156 (C&E 941) copies and within 72 hours of receipt of the vehicle and 3 AF Form 156 (C&E 941) from the agent, register the vehicle at his or her base of assignment (see Chapter 4). UK manufactured vehicles will be UK registered and allocated UK license numbers and registration document (V-5).

3.5.1. If, prior to delivery of the concession vehicle, either the entitled person or the agent cancels the purchase order, then the entitled person will:

3.5.1.1. Obtain a letter from the agent indicating that the vehicle was not delivered or otherwise taken possession of by the entitled person.

3.5.1.2. Prepare a letter indicating that he or she did not accept delivery of the vehicle.

3.5.1.3. Submit the letters to the base vehicle registrar office.

3.5.2. The base vehicle registrar will forward the letters to 100 SFS/S5SPR or UK Customs Administration as applicable for cancellation of the transaction. If the 3 AF Form 156(C&E 941) is recoverable, it will also be returned.

3.6. Transactions between Entitled Persons. Entitled persons may acquire concession vehicles from other entitled persons through purchase, exchange, or transfer of ownership. Procedures for such transactions are outlined in para 5.5.

3.7. Purchase of a Vehicle from the US Defense Reutilization Marketing Office (DRMO). Application for purchase of a vehicle from DRMO will be prepared on a 3AF Form 156 (C&E 941) in four copies fully describing the vehicle to be purchased. The vehicle registrar will enter the following statement in the “declaration” section: “THIS VEHICLE IS TO BE PURCHASED FROM THE US DEFENSE PROPERTY DISPOSAL OFFICE”. The applicant will handcarry the approved form to the US DRMO office when purchase is desired. The purchaser will complete UK and base registration requirements within 72 hours of release of the vehicle from the DRMO.

3.8. Civilian Component Stamps. For civilian component members applying for a 3 AF Form 301 or requesting a 3 AF Form 156 (C&E 941), base vehicle registrars must ascertain if the member applied and the date the member applied for the civilian component stamp.

3.8.1. If the individual has not applied, direct him, her to the appropriate personnel office before issuing 3 AF Form 301 or 3 AF Form 156 (C&E 941).

3.8.2. If the individual has applied, contact the appropriate personnel office, verify the application and that the individual is in-fact entitled to concession vehicles.

3.8.3. After verifying entitlement, type the following in section 34 of the 3 AF Form 301 or part “C” of the 3 AF Form 156 (C&E 941): “(Individual’s full name) has applied for a civilian component stamp on (date). Entitlement verified by (Personnel Office -- Individual’s name, Organization, and Duty Phone). (Name of Applicant) will present to the base vehicle registrar their passport with civilian component stamp upon receipt.” The name, signature, and date of both the applicant and base vehicle registrar office will follow the statement.

3.9. Personnel Exchange Program (PEP). Members of the PEP will complete the 3 AF Form 156 (C&E 941), Request for Delivery of Motor Vehicle Without Payment of Duty VAT and Car Tax (pink in color), at the nearest approved vehicle registrar office prior to picking up a concession vehicle from UK ports of entry.

Chapter 4

REGISTRATION OF VEHICLES IN THE UNITED KINGDOM (UK)

4.1. General. Registration with the base vehicle registrar office is mandatory upon import of a vehicle and must be initiated NLT 3 duty days after the vehicle has cleared the port of entry or been received for at the VPC compound after clearance. Failure to properly register and, or continued operation of vehicles on other than UK license plates can result in disciplinary action under the UCMJ and by UK authorities (T-1).

4.1.1. Concession vehicles will be registered in the name of the entitled person only. In situations where both husband and wife are entitled (i.e., either military or members of the civilian component), each may register a concession vehicle independent of the other. This does not authorize an increase in the total number of concession vehicles allowed (see paragraph 3.2.)

4.1.2. The vehicle owner will have the registration plates made at his or her expense. Vehicle owners would be advised to await the “exempt” road tax receipt (the vehicle owner is exempt from paying road tax for the first 12 months) to verify the vehicle license number prior to having the plates made up. The plates will be mounted on the vehicle.

4.1.3. If the vehicle owner wishes not to tax the vehicle because it is not kept on a public road, complete a Form V890, SORN, and return it to the DVLA.

4.2. Importing and Registering a Concession Vehicle (Initial Registration)

4.2.1. Vehicle owners and family members intending to drive in the UK must attend the 3 AF Driving Class within 15 calendar days of arriving on station (T-1).

4.2.2. Upon successful completion of the class, the vehicle owner reports to the base vehicle registrar office with his or her USAFE Form 435/Driving Fuel Permit, and is issued the 3 AF Form 156 (C&E 941), Request for Delivery of Motor Vehicle Without Payment of Duty VAT and Car Tax (pink in color). The Base Vehicle Registrar office will mail three copies of the 3 AF Form 156 (C&E 941) to HMRC’s PTU office for processing with entry into NOVA while a copy of the 3 AF Form 156 (C&E 941) is sent to the vehicle contracting officer representative at the VPC compound. NOTE: Under circumstances when the 3 AF Form 156 (C&E 941) is not issued by the base vehicle registrar office, Chapter 3 spells out import, acquisition requirements to include 3 AF Form 156 (C&E 941) processing.

4.2.3. The vehicle owner reports to the VPC compound to pick up his or her vehicle after receiving notification from the VPC that the vehicle is ready for pick up.

4.2.4. After the vehicle is picked up at the VPC compound, the applicant has 3 duty days to report to the base vehicle registrar office to initiate the temporary base vehicle registration application. Upon completion of UK Registration, the member will report to their base vehicle registrar office to complete base registration and update their USAFE Form 435/Driving Fuel Permit.

4.2.5. Entitled owners of non-EU specification vehicles (i.e. those for which no valid EC Certificate of Conformity is in force) imported into the UK, which are less than three (3)

years of age, are required to undergo a one-time, single vehicle approval safety inspection. The vehicle is safety inspected to ensure it is properly adapted for use within the UK (T-1).

4.2.5.1. Upon confirmation that the vehicle meets the safety standard, the garage will issue the vehicle owner a provisional MoT certificate. The garage will over-stamp the provisional MoT certificate with the VI and DVLA logos and the statement VISITING FORCES PROVISIONS NEW VEHICLE to identify the vehicle as visiting forces non-EU specifications less than three (3) years old.

4.2.5.2. The vehicle owner returns to the vehicle registrar office with the provisional MoT certificate and all applicable vehicle forms listed in para 4.2.6.

4.2.6. Permanent registration must be completed as soon as possible, but should not be later than 30 days from the date the vehicle was picked-up from the VPC compound. Forms required to complete the application process are:

4.2.6.1. Vehicle Registration Document and/or Certificate of Title. This form identifies the vehicle as registered in a foreign country and must match the license plate that is presently on the vehicle.

4.2.6.2. Certificate of UK Insurance. Must be current and in the form of a cover note or a UK certificate of insurance from your insurance company. The international “green card” is not acceptable as proof of UK insurance.

4.2.6.3. 3 AF Form 156 (C&E 941) (Pink Form). This form reflects that the vehicle has been submitted for registration in HMRC’s NOVA for entry into the U.K. Requirements for the 3 AF Form 156 (C&E 941) incident to import, acquisition are spelled out in Chapter 3.

4.2.6.4. Single Vehicle Approval Test Certificate. Only needed for non-EU specification vehicles less than three (3) years old and can be obtained from approved UK or visiting forces garages after successful completion of a one-time safety inspection. EU specification vehicles (i.e. those for which a valid EC Certificate of Conformity is in force) do not require a safety inspection or the subsequent provisional MoT certificate prior to applying for vehicle registration with the VRO.

4.2.6.5. MoT Test Certificate. Only needed for vehicles over three (3) years of age and can be obtained from any authorized UK garages after successfully completing safety annual inspections. NOTE: All documents must be the original, as the VRO will not accept photocopies.

4.2.7. Upon receipt of all documents, the base vehicle registrar office completes a DVLA Form V55/ 5, Application for a First License for a Motor Vehicle and Declaration of Registration, in the vehicle owner’s presence. The vehicle owner reviews the DVLA Form V55/5 and signs and dates the reverse side of the application. The vehicle registrar office forwards the vehicle title, registration, insurance certificate, 3 AF Form 156 (C&E 941) (pink form), provisional or annual MoT test certificate (as applicable), and the DVLA Form V55/5 directly to Specialist Registrations, Driver and Vehicle Licensing Agency (DVLA), Swansea, SA99 1BA. Receipts for documents and/or moneys accepted by the base vehicle registrar office may be provided, if requested by the applicant.

4.2.8. The VRO processes the application package and returns all documents via the British postal system to the vehicle owner's address. Included with the documents will be the vehicle owner's original paperwork along with a receipt showing "exempt" road tax (para 4.1.2.). The vehicle owner returns to the vehicle registrar office with the "exempt" road tax receipt along with the UK license plates for the vehicle. The vehicle registrar office will confirm the license number with the number on the "exempt" road tax receipt.

4.2.9. At a later date, the vehicle owner will receive a British Registration Document (Form V-5) from the DVLA, Swansea. If the owner does not receive their Form V-5 within four to six weeks, the owner will report to the base Vehicle Registrar Office who will contact DVLA to ascertain its status.

4.3. Purchasing and Registering a New Concession Vehicle in the UK

4.3.1. Vehicle owners and family members intending to drive in the UK must attend the 3 AF Driving Class within 15 calendar days of arriving on station (T-1).

4.3.2. Upon successful completion of the class, the vehicle owner reports to the base vehicle registrar office with his or her USAFE Form 435/Driving Fuel Permit,, and is issued the 3 AF Form 156 (C&E 941), Request for Delivery of Motor Vehicle Without Payment of Duty VAT and Car Tax (pink in color). The 3 AF Form 156 (C&E 941) is hand carried by the vehicle owner to vehicle dealer. NOTE: Under circumstances when the 3 AF Form 156 (C&E 941) is not issued by the base vehicle registrar office, Chapter 3 spells out import and acquisition requirements to include 3 AF Form 156 processing.

4.3.3. Once the dealer obtains the customs stamp on the 3AF Form 156 (C&E 941), the vehicle owner is notified by the dealer to pick up his or her vehicle.

4.3.4. For EU specifications vehicles, the vehicle owner reports to the base vehicle registrar office within 3 duty days of importation with the vehicle purchase order, an insurance certificate and the customs stamped 3 AF Form 156 (C&E 941). The base vehicle registrar office issues the vehicle owner a base pass (3 AF Form 26) on the spot. The dealer completes and submits to the Specialist Registrations, DVLA, Swansea, SA99 1BA and all other paperwork necessary for vehicle registration in the UK. No further action is required and all applicable documents are returned to the vehicle owner's address through the British postal system.

4.3.5. Entitled owners of non-EU specifications vehicles (i.e., those for which no valid EC Certificate of Conformity is in force) imported into the UK, which are less than three (3) years of age, are required to undergo a one-time, single vehicle approval safety inspection. The vehicle is safety inspected to ensure it is properly adapted for use within the UK.

4.3.5.1. Upon successful completion of the safety inspection, the approved garage will issue the vehicle owner a provisional MoT certificate. The garage will over-stamp the provisional MoT certificate with VI and DVLA logos and the statement VISITING FORCES PROVISIONS NEW VEHICLE to identify the vehicle as a non-EU specification visiting forces vehicle less than three years of age.

4.3.5.2. The vehicle owner returns to the vehicle registrar office with the provisional MoT certificate and all applicable vehicle forms listed in para 4.3.7.

4.3.6. Permanent registration must be completed as soon as possible but no later than 30 days from the date the vehicle was picked-up from the port. Forms required to complete the application process are:

4.3.6.1. Vehicle Registration Document and, or Certificate of Title. This form identifies the vehicle as registered in a foreign country and must match the license plate that is presently on the vehicle.

4.3.6.2. Certificate of UK Insurance. Must be current and in the form of a cover note or a UK certificate of insurance from your insurance company. The international “green card” is not acceptable as proof of UK insurance.

4.3.6.3. 3 AF Form 156 (C&E 941)(Pink Form). This form reflects that the vehicle has been submitted for registration in HMRC’s NOVA system for entry into the U.K. Requirements for the 3 AF Form 156 (C&E 941) incidents to import, acquisition are spelled out in Chapter 3.

4.3.6.4. Single Vehicle Approval Test Certificate. Only needed for non-EU specification vehicles less than three (3) years of age and can be obtained from approved UK or visiting forces garages after successful completion of a one-time safety inspection. EU specification vehicles (i.e., those for which a valid EC Certificate of Conformity is in force) do not require a safety inspection or the subsequent provisional MoT certificate prior to applying for vehicle registration with the VRO.

4.3.7. Upon receipt of all documents, the base vehicle registrar office completes a DVLA Form V55/ 5, Application for a First License for a Motor Vehicle and Declaration of Registration, in the vehicle owner’s presence. The vehicle owner reviews the DVLA Form V55/5 and signs and dates the reverse side of the application. The vehicle registrar office forwards the vehicle title, registration, insurance certificate, HMRC Form 941 (pink form), MoT test certificate (if applicable), and the DVLA Form V55/ 5 directly to Specialist Registrations, DVLA, Swansea. Receipts for documents and/or moneys accepted by the base vehicle registrar office may be provided, if requested by the applicant.

4.3.8. At a later date, the vehicle owner will receive a British Registration Document (Form V-5) from the DVLA, Swansea.

4.4. Second Time Registration of a Concession Vehicle (Renewal).

4.4.1. Near the end of the first 12 months of initial registration period, the DVLA will forward a Form V713 reminder letter to the vehicle owner’s post office box to apply for their first road tax. The Form V713 reminder letter will contain all instructions for application.

4.4.2. The vehicle owner will take the following documents to his or her base vehicle registrar office for processing:

4.4.2.1. Vehicle Registration Document V5. This is the UK registration document identifying the registered keeper of the vehicle.

4.4.2.2. Certificate of UK Insurance. This must be in the form of a cover note or certificate of insurance from your insurance company and must be current. The international “green card” will not suffice as proof of UK insurance.

4.4.2.3. M.o.T. Test Certificate. Obtained from any authorized UK or visiting forces garage (required only if vehicle is over three (3) years old).

4.4.2.4. Payment. Made payable to the DVLA, Swansea.

4.4.3. The tax disc will be sent to the vehicle owner's post office box.

4.5. Third and Subsequent Registrations of Concession Vehicles.

4.5.1. Near the end of the second 12 months of initial registration period, DVLA, Swansea, will forward a DVLA Form V-11 to the vehicle owner's post office box.

4.5.2. Take the DVLA Form V-11 along with the Vehicle Registration Document (V-5), Certificate of Insurance or Insurance Cover Note, and the MoT Test Certificate (required only if vehicle is over 3 years old) to any UK post office who will process the road tax request. Additionally personnel can also pay for their road tax via the DVLA website as long as the required documentation is current. (Note: For Third and Subsequent Registrations of Concession Vehicles personnel have the option to pay their road tax monthly, semi-annually or annually).

4.6. Failure to Receive a Renewal Application (DVLA Form V-11).

4.6.1. In the event the UK DVLA fails to forward the V-11 prior to the expiration of the current tax disc, the owner should obtain and complete a DVLA Form V-10, Application for a Tax Disc, from any UK Post Office or the base vehicle registrar. The following documents must accompany the DVLA Form V-11 for renewal of a tax disc:

4.6.2. Vehicle Registration Document V5. This is the UK registration document identifying the registered keeper of the vehicle.

4.6.3. Certificate of UK Insurance. This must be in the form of a cover note or certificate of insurance from your insurance company and must be current. The international "green card" will not suffice as proof of UK insurance.

4.6.4. M.o.T. Test Certificate. Obtained from any authorized UK or visiting forces garage (required only if vehicle is over three (3) years old).

4.6.5. Payment. Make payable to the DVLA Swansea. If payment is made at a UK post office, it should be in cash or check made payable to "Post Office Ltd."

4.6.6. After verification of the documents, the British post office will then process the road tax request.

4.7. Transferring Concession Vehicles Between Authorized Individuals. Entitled persons may acquire concession vehicles from other entitled persons through purchase, exchange, or transfer of ownership. Procedures for such transactions are outlined in para 5.5.

4.8. Deregistration of Concession Vehicles. This paragraph spells out DVLA requirements for deregistration of concession vehicles. Chapter 5 spells out customs requirements incident to export, disposal of concession vehicles.

4.8.1. Upon reassignment or transfer from the UK, the owner **must** out process through the base vehicle registrar's office. Failure to clear through the vehicle registrar's office may result in disciplinary action under the UCMJ or applicable civilian personnel regulations and may result in delayed port calls. Except in bona fide emergencies, personnel offices will not

complete out processing of personnel who have not cleared their vehicle obligations through the vehicle registrar's office (T-1).

4.8.2. Individuals holding the V-5 British Registration Document (for personal import vehicles) will turn in the registration document to base vehicle registrar office who will issue the owner a 3 AF Form 430 which will enable the owner to register the vehicle upon arrival in the US.

Chapter 5

CUSTOMS: INCIDENT TO EXPORT/DISPOSAL OF CONCESSION VEHICLES

5.1. General. Persons who dispose of concession vehicles in any manner contrary to the provisions of this regulation commit breaches of UK customs and excise laws and render themselves liable to penalties by the UK authorities, and disciplinary action under Article 92, UCMJ. Moreover, such persons, by their unlawful actions, may embarrass the US Forces and endanger the concession vehicle privileges of other entitled persons. It is therefore incumbent upon the 100 SFS/S5SPR and base vehicle registrars to monitor all central vehicle registration transactions, particularly those involving disposal of concession vehicles.

5.1.1. Except in verifiable cases of emergency, persons will not be released to PCS, retired, or separated from an assignment in the UK, unless disposal requirements of this instruction are satisfied. Unit commanders will place violators on administrative hold pending completion of proper vehicle disposal (T-1).

5.1.2. Persons preparing to depart the UK, retire or separate within the UK, or simply replacing one concession vehicle with another, must first dispose of their concession vehicle in one of the following ways (T-1):

5.1.2.1. Permanent exportation.

5.1.2.2. Sale or presentation to another entitled person.

5.1.2.3. Presentation to the Defense Reutilization Marketing Office (DRMO).

5.1.2.4. Release to an insurance company as a “total loss”.

5.1.2.5. Payment of applicable customs and excise revenues (this method of disposal require prior approval of HMRC):

5.1.2.5.1. Sale or presentation to any VAT registered and licensed scrap dealer.

5.1.2.5.2. Sale on UK home market.

5.2. Termination of Entitlement. Entitled persons who plan to retire, separate or terminate employment (civilian personnel) and remain in the UK must complete one to the following actions not later than 30 days before their termination date (T-1):

5.2.1. Complete a vehicle transaction (3 AF Form 301).

5.2.2. Apply to retain the concession entitlement under the HMRC retiree scheme by notifying the 100 SFS/S5SPR of the entitled person’s intentions. Forward vehicle details, UK address and telephone number to the 100 SFS/S5SPR who will forward to HMRC. Adhere to procedures outlined in para 5.1.2. upon disposal of concession vehicle.

5.3. Permanent Exportation. Vehicle owners may dispose of their concession vehicle by permanently exporting the vehicle from the UK.

5.3.1. Vehicles Shipped at Government Expense: The vehicle owner will first attend the mandatory Smooth Move briefing at their installation. The owner will next schedule an appointment to have their vehicle shipped at the VPC by visiting www.pcsmypov.com. The owner will then obtain a 3 AF Form 430, Military Registration and Certificate of Title of

Motor Vehicle for their vehicle, from their base vehicle registrar office. The 3 AF Form 430, PCS orders and contact information sheet will be scanned and emailed to the email address provided when the vehicle owner schedules their appointment. Upon release to the VPC compound authorities, the owner will receive a Private Vehicle Shipping Document or commercial form equivalent. The owner will present a complete or commercial form equivalent to the registrar for verification of the vehicle being shipped.

5.3.2. Vehicles Shipped Commercially: The vehicle owner will obtain two copies of the 3 AF Form 430 from the base vehicle registrar office. The individual retains one copy and the other copy is surrendered to the shipping company. The exporter will present the base vehicle registrar office proof of exportation.

5.3.3. Vehicles Driven to Continental Europe: In the case a vehicle owner drives his or her vehicle to the continent pursuant to consecutive overseas tour, the owner will notify the base vehicle registrar office of date and port of exportation. The base registrar office will have the vehicle owner complete section 2 on the reverse of the V-5, Registration Document, and forward the document to DVLA Swansea. Ensure the full address appears on the reverse side of the V-5 with a statement indicating the vehicle owner has permanently exported the vehicle from the UK.

5.3.4. Vehicles Shipped to Alternate Port at Government Expense: It is the vehicle owner's responsibility to process the request in ample time to allow the port to call for the POV before the rotation date. Under some circumstances, with 100 SFS/S5SPR approval, a Power of Attorney (POA) for shipping the vehicle may be authorized, if the vehicle owner leaves before the vehicle is ready for shipping.

5.4. Payment of Customs and Excise Revenue. Entitled persons are authorized to pay import duty, VAT, and road tax on their concession vehicle in order to dispose of it on the home market. These transactions are subject to approval by the 100 SFS/S5SPR and HMRC. Once taxes are paid, no refunds can be expected.

5.4.1. The base vehicle registrar office will complete 3 AF Form 5, Request for Payment of UK Customs and Excise Revenue on POV, in triplicate, verify all data with records on file, complete the first endorsement and forward one copies to the 100 SFS/S5SPR. Base vehicle registrar offices will establish a suspense system for tracking the 3 AF Form 5.

5.4.1.1. The 100 SFS/S5SPR will forward one copy of the 3 AF Form 5 to HMRC at Oxford, UK, for assessment of revenue. HMRC will return a C47, Notice of Assessment of Charges on Imported Private Motor Vehicle. The 100 SFS/S5SPR will forward the charge letter and pre-addressed reply envelope to the base vehicle registrar office. These documents will be provided to the owner who will mail payment (certified check or postal money orders for the exact amount) in the pre-addressed envelope not later than (NLT) the indicated suspense date. If the payment is not received by the NLT date, the 3 AF Form 5 will be canceled by the local vehicle registrar who will, in turn, notify the individual and 100 SFS/S5SPR in writing. The 100 SFS/S5SPR will notify HMRC of the cancellation due to expiration of the NLT date. Reapplication cannot be made within six months of the cancellation. The individual in writing must make cancellation prior to the NLT date to HMRC through the base vehicle registrar office and the 100 SFS/S5SPR.

5.4.1.2. HMRC, Cumbernauld will process the payment and forward a receipt to HMRC in Oxford, UK. The receipt and CE Form 386 will be forwarded to the appropriate base vehicle registrar office through the 100 SFS/S5SPR. The base vehicle registrar office will provide the receipt to the owner. The vehicle owner via the base Vehicle Registrar must then send the receipt, CE Form 386, and V-5 to the Specialist Registrations, DVLA, Swansea, with a letter explaining the duty has been paid and request a new V-5 be issued without the customs restriction statement. When the new V-5 is received, the owner may dispose of the vehicle in any legal manner.

5.4.1.3. If desired, the vehicle owner can legally resell the vehicle to an un-entitled individual. However, vehicles that were originally registered under the special arrangements for Visiting Forces for single vehicle approval will be required to undergo a single vehicle approval inspection to ensure it is properly adapted for use within the UK.

5.4.2. Transfer of Residence: This program applies to individuals who have exceeded their concession vehicle entitlement. (T-1)

5.4.2.1. For vehicles imported from outside the EU, the Vehicle Registrar will complete two copies of the C104A Forms (Importation of a Private Motor Vehicle into the United Kingdom on transfer of residence from outside the European Community). One of the C104A forms will be sent to HMRC's National Clearance Hub in Salford, United Kingdom while the second will be retained on file at the base vehicle registrar office. Vehicles imported after 1 January 1984 must have been owned for 6 months outside the EU. The entitled member will be required to pay the registration and road tax for the vehicle and must retain possession of the vehicle for one year.

5.4.2.2. When a vehicle is imported from within the EU two copies of a NOVA 1 (Notification of Vehicle Arrival) will be completed by the base registrar. One copy of the NOVA 1 will be sent to HMRC's National Clearance Hub in Salford while the second will be retained on file at the base vehicle registrar office. The entitled member will be required to pay the registration and road tax for the vehicle and must retain possession of the vehicle for one year.

5.4.3. Emergency Assessments: Emergency assessments can only be made by entitled individuals who are within 30 days of departing the base, separation. The base vehicle registrar office will notify the 100 SFS/S5SPR with all pertinent information. The 100 SFS/S5SPR will contact HMRC who will immediately assess the value and amount due on the vehicle. The 100 SFS/S5SPR will notify the concerned base vehicle registrar office that will notify the individual of the assessment. The individual must pay the assessment using a guaranteed check or postal money order within 5 days prior to departure, separation. Those individuals who request an assessment within 5 days prior to departure must pay the amount due within 24 hours of receiving the assessment.

5.5. Sale to Another Entitled Person. Entitled persons may obtain tax-free vehicles from other entitled persons through purchase, exchange, transfer of ownership and POA.

5.5.1. No concession vehicle will be sold or purchased between entitled persons unless the seller meets the required retention periods and the buyer meets the conditions in para 3.2.

5.5.1.1. The seller and purchaser complete the 3 AF Form 301, sections 1 and 2 respectively, at the base vehicle registrar office, which reviews all information and

approves the transaction. One copy is retained for file, one is given to the purchaser and one is forwarded to the 100 SFS/S5SPR.

5.5.1.2. An approval number will be assigned to each transaction by base vehicle registrar office on the 3 AF Form 301. Approval numbers are issued in five number blocks, ten transactions per number by the 100 SFS/S5SPR.

5.5.1.3. Within 72 hours of completion of the 3 AF Form 301, the seller and buyer will complete the following actions regarding re-registration of the vehicle.

5.5.1.3.1. The buyer will register the vehicle according to Chapter 4 at their base of assignment.

5.5.1.3.2. British Form V-5: The seller will complete the blue tear off portion of the form and mail it to DVLA, Swansea. The buyer completes the reverse of the form and mails it to DVLA, Swansea. The buyer will not mail the 3 AF Form 301 with the V-5, but will retain it for future use. Transactions that require a waiver will be submitted for approval to the 100 SFS/S5SPR in three copies with a copy of the request for waiver.

5.5.2. Dual-base transactions: Buyer and seller are not assigned to the same base:

5.5.2.1. The seller reports to base vehicle registrar office and completes four copies of the 3 AF Form 301. All copies are given to the buyer. The base vehicle registrar office will notify the buyer's base vehicle registrar office of initiation of a sales transaction.

5.5.2.2. The buyer reports to base vehicle registrar office where authorization to purchase the vehicle is verified and section 2 of the form is completed. Approval numbers will be obtained telephonically from the 100 SFS/S5SPR for this type transaction as it occurs.

5.5.2.3. The buyer's base vehicle registrar office will retain one copy of the form for file and give one to the buyer. The other two copies are sent to the 100 SFS/S5SPR. One copy will be retained and the last copy sent to the seller's base vehicle registrar office.

5.5.2.4. Within 3 duty days of the transaction, the parties will complete registration requirements outlined in Chapter 4.

5.5.3. Transfer of Ownership: Free transfer of ownership between entitled persons is permitted provided all para 5.5. requirements are satisfied.

5.6. Sale of Concession Vehicles as Scrap. A concession vehicle damaged or worn beyond economical repair may be offered for sale to any VAT registered and licensed scrap dealer subject to approval from the 100 SFS/S5SPR and HMRC. The vehicle will remain in the control of the entitled person and the sale will not be completed, and no money exchanged until approval is received and the seller has paid the assessed tax. The seller is solely responsible for payment of assessed duty. If HMRC refuses permission for the vehicle to be sold as scrap, the owner will dispose of it by other means in accordance with HMRC guidance and this regulation.

5.6.1. The seller will report to the base vehicle registrar office and complete 3 AF Form 5 in two copies. The owner will present the 3 AF Form 5 to the authorized scrap dealer who will complete his or her section of the 3 AF Form 5. Return the 3 AF Form 5 to the base vehicle

registrar office who will retain one copy and forward a copy along with the Section 9 of the V-5 (registration document) to DVLA Swansea.

5.6.1.1. If the V-5 is not available (lost, destroyed, etc.), the applicant will explain the circumstances on the reverse of the 3 AF Form 5. The vehicle will not be given to the scrap dealer before the transaction has been approved.

5.6.1.2. If available, the applicant's copy of the 3AF Form 156 (C&E 941) will be submitted for registration in HMRC's NOVA System.

5.6.2. If the applicant is approved, HMRC will issue a charge letter, processed through the 100 SFS/S5SPR to the base vehicle registrar office if the value of the vehicle to be scrapped is over \$99. If the value is \$99 or less there will be no charge from HMRC. The owner will mail a certified check or postal money order for the exact amount in the pre-addressed envelope and await the customs clearance documents. The scrap transaction will not take place until the vehicle owner receives the clearance documents. In some cases, authorized scrap dealers will arrange to make payment of the customs charges for the seller only at the approval of HMRC. A check made out to "HMRC" and endorsed by the vehicle owner will be obtained from the scrap dealer. This will be mailed as stated above. The owner of the vehicle is still responsible to ensure the scrap dealer makes the payment.

5.6.3. Entitled persons can engage in scrap business with any VAT registered and licensed scrap dealer.

5.6.4. The base registrar will inform all personnel that the actual sale of a concession vehicle for scrap will not be made until approval from HMRC has been received, what required revenue has been paid and a letter of release (clearance) is issued by HMRC. Disapproval by HMRC of the request for sale of the vehicle for scrap requires the seller, registered owner to physically regain control of the vehicle and dispose of it by other means outlined in this instruction.

5.6.5. Application to purchase a replacement vehicle will not be made until such time as scrap sale has been released from customs control or specific approval from the 100 SFS/S5SPR has been granted.

5.6.6. Applicants should be prepared for a delay of up to 60 days before scrap applications are cleared.

5.7. Release to Insurance Company as a Total Loss. Concession vehicles damaged beyond economical repair can be released to an insurance company as a total loss provided the proper coverage was in force and compensation is received for the vehicle.

5.7.1. If the entitled person is covered by fully comprehensive insurance, he or she will obtain a letter from the parent insurance company (not the broker or agent who sells the policy) stating that the insurer accepts responsibility for the payment of any customs revenue for the vehicle. The letter must contain the policy number, a statement that the insurer will pay assessed revenue and all particulars on the insured. The owner may then accept total payment for the loss from the insurer and release the vehicle to the company.

5.7.1.1. The letter will be forwarded to the 100 SFS/S5SPR who will forward to HMRC, Oxford.

5.7.1.2. When the notice of customs clearance is received, a copy is forwarded to the respective base vehicle registrar office.

5.7.2. If the entitled person is covered by third party liability only, the insurer will not entertain a claim for total loss settlement. The owner may file a claim against the insurer of the other driver (if applicable). The owner may only dispose of the vehicles according to para 5.6. or 5.8. should it be beyond economical repair.

5.7.3. According to British law, individuals in part or full payments as part of an insurance settlement will not accept damaged concession vehicles. The insurance company must collect the remains of a vehicle from a "total loss" claim. In certain cases where third party insurance companies are involved in payment for damaged concession vehicles, HMRC will consider allowing the entitled individual to retain the vehicle remains and dispose of same in accordance with this instruction. In order for the individual to retain the remains of a vehicle, the individual will have to complete a written request to do so. The request will be forwarded to the 100 SFS/S5SPR by the vehicle registrar at the base concerned.

5.8. Release to DRMO. Entitled persons may dispose of vehicles by release to DRMO. The owner will report to Security Forces Investigations and complete the required documents necessary to relinquish the vehicle to the US Government. Investigations will notify the base vehicle registrar office of the transaction. They will in turn take actions necessary to clear the vehicle from the 100 SFS/S5SPR. Vehicle stripped of parts (engine, transmission, wheels, etc.) will not be accepted for release to DRMO. Should an entitled person attempt to relinquish such a vehicle, the base vehicle registrar office will be informed and an irregular disposal transaction will be completed according to para 5.12.

5.8.1. Applicants will prepare a DD Form 1348-1, Release Document for Unclaimed Property, in four copies, completely identifying the vehicle to be abandoned. The original and one copy of the form will be delivered to the disposal officer or the collecting agency as applicable. One copy will be retained by the base vehicle registrar office and the remaining copy by the vehicle owner. Upon final disposition, one copy of the form and the registration document (registered in the applicant's name) will be forwarded to the 100 SFS/S5SPR.

5.8.2. The base disposal officer or collecting agency will accomplish the following statement on the DD Form 1348-1: "THIS VEHICLE HAS BEEN RECEIVED FOR ABANDONMENT IAW THE APPLICABLE INSTRUCTION".

5.9. Repossession. In cases involving repossession of a concession vehicle by a creditor (bank, credit union, etc.), the creditor will notify the base vehicle registrar office within 24 hours and HMRC of the action. Once the base vehicle registrar office at the base concerned receives required notification of repossession and has forwarded the documentation to the 100 SFS/S5SPR, then the matter of repossession becomes one between HMRC and the agency that repossessed the vehicle. An agreement exists between HMRC and the Keesler Federal Credit Union (KFCU). In this agreement, should the KFCU find a member of the US visiting forces who wishes to purchase the vehicle, the base vehicle registrar office will initiate four copies of 3 AF Form 301, Vehicle Transfer Request. KFCU will be listed as the seller. The lower portion will reflect the new buyer's information. The base vehicle registrar office will retain one copy of the 3 AF Form 301 and forward the remaining three to the 100 SFS/S5SPR for onward transmission to and action by HMRC. The proposed entitled buyer will not take possession of the vehicle until the 3 AF Form 301 has been approved by HMRC.

5.10. Disposal upon Death of an Entitled Person. A duly appointed summary court officer may dispose of concession vehicles of deceased persons according to this instruction.

5.10.1. The summary court officer must obtain the written permission of the heirs of the deceased in the form of a POA. Once approval is received, the summary court officer will take action to clear the vehicle from the 100 SFS/S5SPR records by completing one of the disposal actions outlined in this chapter. Base vehicle registrar offices may approve this transaction. A copy of the POA will be forwarded to the 100 SFS/S5SPR with the completed transaction documents.

5.10.2. If a will is provided dealing with the disposition of the deceased estate, the summary court officer is authorized to complete the concession vehicle clearance directly with the 100 SFS/S5SPR. The summary court officer will be assisted with completion of CE Form 1421 under the provisions of Customs Notice No. 368 through HMRC Oxford, which authorizes relief from duty and tax on inherited goods if the widow is remaining in the UK.

5.11. Theft of Concession Vehicle. In cases involving theft of a concession vehicle, security forces and civil police will be notified not later than 24 hours from the discovery of the theft. If the vehicle is not recovered within 72 hours, the base vehicle registrar office will notify their appropriate headquarters of the circumstances surrounding the theft. Owners should be encouraged to insure their vehicles against theft when applying for base registration.

5.12. Irregular Disposal. A concession vehicle will be considered as an irregular disposal, abandoned, or unclaimed in the event it comes into the possession, custody or control of any military service or DoD agency other than voluntary release to the US DRMO by the owner at any installation in the UK through loss, theft, etc. and is unclaimed by the owner. Such property, however, will not be considered legally abandoned until all efforts have been made to locate the owner, or next of kin, or legal representative in accordance with pertinent and applicable directives. If unclaimed, the vehicle will be turned in to the US DRMO.

5.12.1. An irregular disposal occurs when an entitled person sells a vehicle to an unentitled person (e.g., a British national), or in some other manner contrary to this regulation. Refer to para 5.1.1. regarding administrative hold requirements for this offense.

5.12.2. When an irregular disposal is discovered, the base vehicle registrar office will complete 3 AF Form 5 in triplicate. One is retained on file and the remainders are forwarded to the 100 SFS/S5SPR. One copy will be sent to HMRC Oxford for revenue assessment. A charge letter will be forwarded to the owner through the 100 SFS/S5SPR to the base vehicle registrar office concerned. The owner will mail payment (certified check or postal money orders) in the pre-addressed envelope within 30 days of receipt. HMRC will process the payment and forward a receipt and CE Form 386 to the owner through the 100 SFS/S5SPR to the individual's base vehicle registrar office. This will constitute proof that vehicle is no longer a tax-free unit.

5.13. Powers of Attorney (POA). POA's are authorized in the following situations:

5.13.1. Cases involving the death of an entitled person (see para 5.10.).

5.13.2. Cases involving emergency PCS. In these cases, concession vehicle owners may appoint an attorney-in-fact and execute a POA authorizing the appointee to take necessary and permissible actions to dispose of any concession vehicle. Owners should be cautioned

that while a POA gives the authority to dispose of a vehicle in the owner's stead, it does not give the appointee the responsibility to do so. The ultimate responsibility rests with the vehicle owner.

5.13.3. Base vehicle registrar office can accept POA's in cases involving 5.13.1. and 5.13.2. Anytime a POA is accepted, the base vehicle registrar office will forward a copy of the POA with any transaction documents to the 100 SFS/S5SPR.

5.14. Emergency or Unusual Situations. When an emergency or unusual situation arises regarding the disposal of concession vehicles, the owner of the vehicles must accomplish a 3 AF Form 301 transaction using the following guidelines:

5.14.1. If the seller (owner) of the vehicle has departed the country and still has a concession vehicle in their name, they must accomplish a POA for an individual to deal with the situation. If the individual who has the POA does not have their entire entitlement of concession vehicles, they must register the vehicle in their name via the 3 AF Form 301 and the DVLA Form V-5. They are then the legal keeper of the vehicle and must meet the mandatory conditions identified in para 6.2.4. The keeper of the vehicle must accomplish the 3 AF Form 301 transfer and V-5 actions within 3 duty days of receiving the POA.

5.14.2. If the individual possessing the POA to deal with the vehicle already has their full entitlement of concession vehicles, the same procedure applies except the vehicle may only be operated to demonstrate its operability to a potential buyer. The vehicle must meet all UK DVLA requirements spelled out in Chapter 4, this instruction, for operation.

5.14.3. If an entitled person cannot dispose of their concession vehicle prior to their departure from the UK, they must accomplish one of the disposal methods for concession vehicles as outlined in para 5.2., 5.3., 5.4., 5.5., or 5.6.

5.14.4. Situations identified in para 5.14.1. and 5.14.2. must be coordinated with the 100 SFS/S5SPR.

Chapter 6

PROHIBITIONS

6.1. General. Agreements between HMRC and USAFE-UK, prohibit certain activities pertaining to concession vehicle transactions. Entitled persons should make themselves aware of the following prohibited activities to ensure they are not obliged to pay customs duty, VAT and road tax, or lose the benefit of their concession privileges for the remainder of their tour of duty. Failure to comply with the mandatory controls in paragraph 6.2. will subject violators to punishment under Article 92, UCMJ.

6.2. Mandatory Controls. (T-1)

6.2.1. No person or agency other than the 100 SFS/S5SPR will communicate directly with HMRC or any other British Governmental Department relating to concession vehicle transactions.

6.2.2. All inquiries will be directed to the base vehicle registrar office. The base vehicle registrar office will channel inquiries to the 100 SFS/S5SPR and will not direct or encourage vehicle owners to contact HMRC without prior approval of the 100 SFS/S5SPR.

6.2.3. The purchase of any concession vehicle for the purpose of further disposition, with or without profit, rather than for personal use, is prohibited, except for emergency situation as outlined in para 5.14.

6.2.4. No entitled person will dispose of any concession vehicle until the following mandatory conditions are met.

6.2.4.1. Personal import vehicles used incident to PCS must bear UK registration prior to disposal (see para 3.3.)

6.2.4.2. Vehicles imported incident to purchase abroad (see para 3.4.):

6.2.4.2.1. Accompanied (Personal Import) - Must be retained until the owner has a DVLA Form V-5 in their name except through exportation.

6.2.4.3. British-manufactured vehicles purchased in the UK must be retained until the seller has a DVLA Form V-5 in their name.

6.2.4.4. Vehicle acquired through transactions between entitled persons (either by purchase or exchange) will be retained by persons acquiring such vehicles until such time as the new owner has a DVLA Form V-5 in their name (see para 5.5.).

6.2.5. The manufacture of any vehicle from tax- or duty-free parts or materials without prior approval from HMRC though the 100 SFS/S5SPR is prohibited.

6.2.6. The “stripping” of parts from concession vehicles and the use of these removed parts in other vehicles is prohibited. Vehicles stripped and then disposed of by selling as scrap, will be treated as irregular disposals and revenue charged on the value of a fully intact vehicle (see para 5.12.).

6.2.7. The transfer of a British registration document to any individual before receipt of approval for a vehicle transaction is prohibited.

6.2.8. No concession vehicle will be operated in the UK without being duly registered in accordance with UK law, meeting all UK safety and mechanical standards, and Chapter 4 of this instruction. It is a violation of UK customs laws for an entitled person to allow a UK national to operate a concession vehicle. Entitled persons should be advised that violation of this law could result in the impoundment of the vehicle involved in the offense pending payment of the customs revenue. Allowing garage attendants or authorized vehicle transfer company representatives to operate the vehicle for a short specific period is not considered a violation.

6.2.9. Concession vehicles will not be retained in the UK after termination of entitlement status unless the individual has paid any duty, VAT, and road tax applicable to the vehicle before termination action. For retirement in the UK, see para 5.2.

6.2.10. A vehicle that bears a lien will not be sold without written permission of the lien holder. Repossession of such vehicles will be referred to the vehicle registrar concerned, HMRC and the 100 SFS/S5SPR.

6.2.11. Entitled persons will not circumvent this instruction by arranging for exportation of the vehicle from the UK for the express purpose of selling the vehicle abroad to non-entitled person living in the UK.

6.3. Waivers. (T-1) Unusual cases involving personal hardship (i.e., emergency PCS, revocation or suspension of driving privileges, or financial difficulties) may be aggravated by requirements in this instruction. In such cases, entitled persons may apply, through the base vehicle registrar office to the 100 SFS/S5SPR, for a waiver to the requirement compounding the hardship. Waiver petitions will be submitted in writing to the base vehicle registrar office. The waiver request will bear the unit commander's endorsement attesting to the validity of the request. Waiver periods will be coordinated between the 100 SFS/S5SPR, DVLA and HMRC.

DOUGLAS A. COX, Brigadier General, USAF
Commander, Detachment 1, Headquarters United
States Air Forces in Europe

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

Air Force Policy Directive 31-1, *Integrated Defense*, 28 Oct 2011

USAFE Form 3, Drivers Record/Vehicle Registration Application

3 AF Form 5, Request to Pay Customs and Excise Duty on a Concession Vehicle

3 AF Form 156 (C&E 941), Request for Delivery of Motor Vehicle Without Payment of Duty Value Added Tax and Car Tax

3 AF Form 301, Vehicle Transfer

USAFE Form 435, Driving/Fuel Permit USAFE-United Kingdom

3AF Form 430, Military/Civilian Registration and Certificate of Title of Motor Vehicle

Form C104A, Importation of a Private motor Vehicle into the United Kingdom on transfer of residence from outside the European Community

Form V55/5, Application for a First License for a Motor Vehicle and Declaration of Registration

Form V890, Statutory Off Road Notification (SORN) Declaration Form

Form V-10, Application for a Tax Disc

Form V-11, Vehicle License Application Form

Form V-62, Vehicle Registration Document/Application Form

Form V-5, Vehicle Registration Document

Form V-14, Refund Application

Form V-33, Refund Application

Form NOVA 1, Notification of Vehicle Arrival

Single Vehicle Approval Test Certificate

MoT Certificate

Adopted Forms

AF Form 847, Recommendation for Change of Publication

Abbreviations and Acronyms

APO—Air/Army Postal Office

ARC—American Red Cross

CC—Commander

CE—Civil Engineer

COT—Consecutive Overseas Tour

CVR—Central Vehicle Registrar

DEROS—Date Eligible to Return from Overseas

DOD—Department of Defense
DfT—Department for Transport
DRMO—Defense Reutilization Marketing Office
DVLA—Driver & Vehicle Licensing Agency
EU—European Union
HMRC—Her Majesty’s Revenue and Customs
MAJCOM—Major Command
MOT—Ministry of Transport
MPF—Military Personnel Flight
NATO—North Atlantic Treaty Organization
NMT—New Means of Transport
NOVA—Notification of Vehicle Arrival
PCS—Permanent Change of Station
POA—Power Of Attorney
POC—Point Of Contact
POV—Privately Owned Vehicle
RAF—Royal Air Force
SF—Security Forces
SORN—Statutory Off Road Notification
SSAN—Social Security Number
TMO—Traffic Management Office
TOR—Transfer of Residence
UCMJ—Uniform Code of Military Justice
UK—United Kingdom
US—United States
USAF—United States Air Force
USAFE—United States Air Forces in Europe
VAT—Value Added Tax
VED—Vehicle Excise Duty
VF—Visiting Forces
VRO—Vehicle Registration Office