

Aspects of Taxation

The Curious World of Customs Warehouses

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Customs Status

- Imported
- Temporarily Imported
- Un-imported
- Inward Processing Relief

Customs warehouse characteristics and privileges

- Can be in the warehouse for up to six months
- Maintenance and modifications
- Test flights
- Change registration
- Be offered for sale
- Be demonstrated (restrictions apply)
- May not leave the UK unless discharged

Case study 1

- Helicopter arrives in Liverpool
- Helicopter departs for Switzerland
- Helicopter arrives in intended country of import in EU where tax is paid

Case study 2

- Aircraft arrives in UK
- Aircraft is completed
- Aircraft flies to Norway
- Aircraft arrives in intended country of import in EU

Case study 3

- Helicopter freighted to Prestwick
- Helicopter flown to maintenance facility in England
- Work undertaken and crew trained
- Helicopter discharged from warehouse and imported paying UK VAT



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