

## Non EU vehicles

What have these countries got in common? Andorra, the Channel Islands, Norway and the Canaries. All are outside of the EU so vehicles coming from those areas are liable for IVA (VAT) and Customs Duties on being imported into the Spanish peninsular

I guess that most people will realise that Norway and Andorra are outside of the EU; vehicles coming from those countries have an advantage in that they can be driven into the EU so are often waived through the borders as if the occupants are “going on holiday” so may get away with paying the duties and taxes much later on

It may come as a surprise that the Channel Islands are not part of the UK but Crown Dependencies therefore independent of European political interference. The Canaries are an autonomous region of Spain with its MP's sitting parliament in Madrid, but its tax regime is outside of the EU. Furthermore unless your car is amphibious it has to arrive from these areas by boat, so will have to pass through Customs. Provisional permission to drive may be granted but Duties and taxes must be paid within 6 months as you have been clocked

I once thought that the Isle of Man was politically similar to the Channel Islands until I re-registered a Manx car to find that for import purposes it is considered part of the EU

### Duties and taxes

Here's the point. If you wish to import and re-register a vehicle from outside of the EU, Duties and taxes will be levied against it. As a guide IVA is 21% of the vehicle's value, Customs Duty is 10% plus clearing charges. If you are also liable for registration tax (often erroneously referred to as import tax) you could end up paying about 50% of your vehicle's value in Duties and taxes alone! Mind watering. But your car is here now so it might be difficult and expensive to return it from whence it came and scrapping it would be heart-breaking

In some circumstances the taxes can be exempted or repaid, so if you have a vehicle from any of these areas get in touch and I will explain how

Right now I am dealing with a client who has imported his car from the North American continent. The car was shipped to Germany and given provisional permission to stay on the basis that it would clear Customs at a later stage as the owner was not sure in which country he was ultimately going to settle in. I have a great deal of empathy for his position as his reasons for not re-registering within the specified time frame are perfectly understandable for personal reasons.

### Money grabbing

By now he is beginning to wish that he had registered the car in Romania or Bulgaria rather than having to deal with Spanish Customs (Aduanas) who have been instructed along with

many other government agencies to grab as much tax as they can. So just picture the worst kind of jobsworth that you have encountered here in the bureaucracy. The shrug of indifference is so pronounced his ears are covered, the blank stare makes a hangman's seem positively lively, every scrap of paper has to be translated even though it is obvious to anyone with an ounce of common sense and compassion what it says. Right now a new vault is being built to house all of the additional paperwork being asked for. Electronic data? Don't make me laugh

My Customs agent has told me that unfortunate Spanish drivers who moved their cars from the Canaries and have been late in re-registering on the mainland are in a worse plight as back taxes and fines are being imposed. Well you can't say that the officers are not even handed; they don't care whose money they grab! So if you have a non-EU vehicle. Don't delay or your cash is at risk

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