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Guidance

VAT relief for suppliers to visiting forces (VAT Notice 431)

Find out how to make tax and duty-free supplies to NATO visiting forces, NATO International Military Headquarters and US military cemeteries in the UK.

From:

[HM Revenue & Customs \(https://www.gov.uk/government/organisations/hm-revenue-customs\)](https://www.gov.uk/government/organisations/hm-revenue-customs)

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Related content

- [Tax warehousing \(VAT Notice 702/10\) \(https://www.gov.uk/guidance/vat-and-tax-warehousing-notice-70210\)](https://www.gov.uk/guidance/vat-and-tax-warehousing-notice-70210)
- [Rebate of duty on light oil used as furnace fuel \(Excise Notice 184B\) \(https://www.gov.uk/guidance/rebate-of-duty-on-light-oil-used-as-furnace-fuel-excise-notice-184b\)](https://www.gov.uk/guidance/rebate-of-duty-on-light-oil-used-as-furnace-fuel-excise-notice-184b)
- [Removing cider from your premises without paying Excise Duty \(https://www.gov.uk/guidance/removing-cider-from-your-premises-without-paying-excise-duty\)](https://www.gov.uk/guidance/removing-cider-from-your-premises-without-paying-excise-duty)
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- **Putting things right** (<https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#putting-things-right>)

1. Overview

1.1 What this notice is about

This notice explains the arrangements for making tax and duty-free supplies to:

- foreign **NATO** (North Atlantic Treaty Organization) visiting forces and their personnel based in the UK
- **NATO** International Military Headquarters (**NATO IMHQ**) and their personnel based in the UK
- US military cemeteries at Brookwood and Maddingley

Relief can be granted from VAT, Excise Duty, Customs Duty, agricultural levies, Landfill Tax, Climate Change Levy and Air Passenger Duty.

This notice is exclusively for UK suppliers to **NATO** visiting forces in the UK. It does not include any information for the **NATO** visiting forces or their agents, for example, on importing goods.

Information on VAT relief for supplies to **NATO** visiting forces and **NATO IMHQ** in other member states of the EU can be found in [Goods exported from the UK \(VAT Notice 703\)](https://www.gov.uk/guidance/vat-on-goods-exported-from-the-uk-notice-703) (<https://www.gov.uk/guidance/vat-on-goods-exported-from-the-uk-notice-703>) and [The single market \(VAT Notice 725\)](https://www.gov.uk/guidance/vat-and-the-single-market-notice-725) (<https://www.gov.uk/guidance/vat-and-the-single-market-notice-725>).

Air Passenger Duty relief is described in [Appoint a representative if you're an overseas plane operator \(Notice 550\)](https://www.gov.uk/guidance/fiscal-and-administrative-representatives-for-air-passenger-duty) (<https://www.gov.uk/guidance/fiscal-and-administrative-representatives-for-air-passenger-duty>).

Guidance on the tax and duty-free treatment on sales of beer to US **NATO** visiting forces can be found in [Excise Notice 226: Beer Duty](https://www.gov.uk/government/publications/excise-notice-226-beer-duty) (<https://www.gov.uk/government/publications/excise-notice-226-beer-duty>).

Duty refunds for goods imported to fulfil a contract with US **NATO** visiting forces have fallen out of use and are omitted. Relief is still available through alternative procedures, for example, Inward Processing Relief (IPR).

1.2 Changes to this notice

A purchase card has been introduced by the **NATO IMHQ MARCOM**. Details of the procurement card can be found in [paragraphs 5.2](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#goods-services-supply-NATO-IMHQ-MARCOM) (<https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#goods-services-supply-NATO-IMHQ-MARCOM>) and [5.3](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#para53) (<https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#para53>).

- [Duty and VAT relief when importing or withdrawing a motor vehicle \(C&E941\)](https://www.gov.uk/government/publications/import-and-export-certificate-of-entitlement-relief-from-duty-and-vat-on-the-import-withdrawal-of-a-motor-vehicle-ce941) (<https://www.gov.uk/government/publications/import-and-export-certificate-of-entitlement-relief-from-duty-and-vat-on-the-import-withdrawal-of-a-motor-vehicle-ce941>)

Collection

- [VAT notices in numerical order](https://www.gov.uk/government/collections/vat-notice-numerical-order) (<https://www.gov.uk/government/collections/vat-notice-numerical-order>)
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You can supply road fuel for the official use of US NATO visiting force free of VAT and Excise Duty.

If you're registered for Climate Change Levy, you can make supplies of fuel and power to US visiting forces without having to account for the levy.

3.9 Goods or services supplied VAT and duty free to members of US NATO visiting force based in the UK

You can supply a motor vehicle to a member of the US NATO visiting forces based in the UK free of VAT. The conditions are explained in [section 7 \(https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section7\)](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section7).

Members of US NATO visiting forces may remove goods from a customs warehouse free of Customs Duty and VAT. The conditions are explained in [section 8 \(https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section8\)](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section8).

You can supply other goods or services costing at least £100, including VAT, to a member of US NATO visiting forces in the UK for their personal use, or for the use of their family, VAT free under the US 'VAT-free purchase scheme'. The conditions are explained in [paragraph 3.10 \(https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#vat-free-purchase-scheme\)](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#vat-free-purchase-scheme).

You can supply goods from a concession shop on a US NATO visiting force base in the UK free of VAT. The conditions are explained in [paragraph 3.11 \(https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#us-aafes-concession-shops\)](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#us-aafes-concession-shops).

3.10 How the US 'VAT-free purchase scheme' works

You may treat a supply of goods or services to US NATO service personnel as zero-rated for VAT, provided the VAT-inclusive value of the order is over £100. The supply may not include any supply of land, nor any supply of a motor vehicle (more information is available in [section 7 \(https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section7\)](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section7) for motor vehicles).

You must first provide the buyer with a written quote stating the price of the goods or services excluding VAT. Make sure that the quote and any invoice is addressed to a named member of the US NATO visiting force.

The buyer must then give you a US government cheque in pounds sterling and 2 copies of a US Forces VAT-Free Purchase Certificate, as shown in [section 13 \(https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section13\)](https://www.gov.uk/guidance/vat-relief-for-suppliers-to-visiting-forces-notice-431#section13). This certificate must be signed by an authorised signatory of the US NATO visiting force. Sign one copy of the certificate and return it to the buyer. Keep the second copy of the certificate in your VAT records as evidence to support the VAT-free supply.

This is a voluntary scheme and if you do not wish to participate you are not required to do so. In that case you must charge and account for VAT in the usual way.

3.11 US ~~AAFES~~ concession shops

If you're authorised by the US NATO visiting force to operate a concession shop on a US NATO base in the UK, you must keep a 'Concessionaire's Daily Sales Report'. This must list each purchase and include the following statement:

a) I certify that this is a true and complete summary of sales made to entitled personnel for (date) for and on behalf of (name of concessionaire)

US Force VAT Free Purchase Certificate

Check/Certificate Number: _____

The goods and/or services listed below are to be delivered at a price exclusive of Value Added Tax under arrangements agreed upon between the appropriate US Authorities and HM Customs and Excise (Reference: Priv 46/7). I hereby certify that the goods and/or services are being purchased for United States Force purposes only.

Government Representative

On _____ the following item(s) were purchased by _____
(Day/Month/Year) (Typed/Printed Name)

	£	(exclusive of VAT)
	£	(exclusive of VAT)
	£	(exclusive of VAT)
	£	(exclusive of VAT)
	£	(exclusive of VAT)
	£	(exclusive of VAT)
	£	(exclusive of VAT)

The TOTAL price exclusive of Value Added Tax was £ _____

Shop/Store Address: _____

Shop/Store Phone: _____

Merchant's Printed Name: _____

Merchant's Signature: _____

Date

