

Trailing to the EU - The Customs Regulations

Paul Musgrove Shrimper 21/102 (Dilly) (October 2023)

My experiences of trailing my Shrimper 21, Dilly, to France in the late summer of 2023 gave me a greater understanding of the regulations and the way they are interpreted at Roscoff. This article is intended as a guide to others that are planning to take their Shrimpers to the EU.

As you will be re-exporting your boat after your holiday (or possibly longer as you will discover below) you will be taking it into the EU under the rules for Temporary Admission (TA) which are in Articles 207 to 217 of the Commission Delegated Regulation (EU) 2015/2446 (UCC-DA). There is a handy FAQ leaflet with states that:

Non-EU vessels which are intended for re-export may be temporarily be brought into and used for private purposes in the EU, or more strictly in the 'customs territory of the Union, (which includes our territorial waters) without customs duties or Value Added Tax (VAT) needing to be paid.

The boats concerned have to be placed under the 'temporary admission procedure' (TA) with Customs and the period of use in the EU is limited in time. When the time is up the boat has to leave, which in official jargon means that 'the procedure must be discharged'. The re-export of the goods from the customs territory of the Union is the usual way of ending or 'discharging' a temporary admission procedure. If the boat does not leave before the end of that time then customs duty and VAT become due.

A boat is temporarily admitted into the EU and not into one of the constituent Member States. Thus it can move from one Member State to another with no further customs formalities during the 18-month period allowed.

So you can take your boat to the EU for a period of 18 months without paying any dues or VAT. The FAQs go on to state that:

How can a yacht be placed under TA?

*Just crossing the frontier of the customs territory of the Union is in generally sufficient. But, you may be required to use a route specified by customs and they **may** require you to make an oral or written customs declaration. It is possible they **may** require the provision of some kind of security or guarantee to cover the payment of the customs duties and VAT that become due if the boat does not leave the EU.*

The problem for me in 2023 was that I did not know what this use of the word **may**, used twice in the paragraph above, actually meant. Would the French customs require a written customs declaration and a security or not? I couldn't find any further information on the internet and it wasn't until we were in the queue for the ferry at Plymouth that I found out we were supposed to have a form to hand to the

Douane on arrival in Roscoff. I have since found the form known as the **Supporting document for an oral customs declaration**. The covering EU regulation states that it can be adopted as each EU state sees fit and we were very glad when the customs officer at Roscoff decided that the form was not required as we were on a three-week holiday. It is the EU Commission's opinion that the bare act of crossing the outer EU border counts as a customs declaration, however in order to prove that you haven't had the boat in the EU for more than the 18 months allowed, the Supporting Document is needed. We found this out when we came to leave Roscoff. The customs officer this time was less amenable about a lack of paperwork and it took a discussion with someone further up the chain of command to let us on to the ferry. The forms are available in a number of languages and will be available from the SOA website. I couldn't find one in Dutch so I presume they are happy to have one in English.

You can leave your Shrimper in the EU for up to 18 months and it does not have to be accompanied. So our plan is to take Dilly to Holland in 2024 for the ISW and then leave her there before returning later in the summer to either have another few weeks sailing there or trailing her to France. If we go over the Channel in June of 2024 we will have until December 2025 before we have to repatriate her.

Boarding the Ferry

We discovered another problem on our trip to France in 2023. Brittany Ferries had asked us to be at Plymouth three hours before sailing for security. It had never occurred to me that those little CO2 canisters that blow up lifejackets when the toggle is pulled can be used to kill people and are therefore considered to be dangerous goods! That is apparently the reason why boats have to go on to the ferry last of all, presumably so you will not have sufficient time to make your gun before the ship sails? Whist I was waiting I was wondering how many of the caravans and motorhomes have things like Sodastreams and other such dangerous objects. We at least had the sense to deny we were carrying a knife of any sort. The message is that there is no point in getting to the ferry two or three hours in advance as you will be sitting there until the last minute before boarding unless you forgo the automatic lifejacket and resort to blowing it up yourself!

We also discovered that they will not allow foot passengers on to the ferry with automatic lifejackets and that the number of lifejackets you are allowed in your boat are limited. The number varies between ferry companies so you will need to look that one up.

Finally be aware of the dimensions of the boat on its trailer. The Shrimper 21 on a two axle trailer supplied by Cornish Crabbers is 8m long and exactly 2.4 m high. I was concerned about the height as Brittany Ferries have 2.4m as a limit and the exact height of Dilly was determined by the height of the towbar and hence the angle of her on the trailer. At security they do check vehicle and trailer heights using a measuring stick. We were at 2.4m.

Good luck. Any other experiences of taking Shrimpers abroad will be welcomed.