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Guidance

Sailing a pleasure craft that is arriving in the UK

Check customs rules for private individuals who travel to the UK from another country in a pleasure craft

From:

[HM Revenue & Customs \(/government/organisations/hm-revenue-customs\)](/government/organisations/hm-revenue-customs)

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Pleasure craft users who travel in their vessel into the UK from other countries must comply with the customs reporting procedure.

Users includes owners, operators and those authorised to sail the pleasure craft.

A private vessel is one used for recreation. It can include a company owned vessel used for private recreational purposes.

If you carry any goods for industrial or commercial purposes, your boat becomes a commercial vessel and is no longer a pleasure craft. Different customs rules apply and you'll need to [report goods arriving at a UK port on a commercial vessel](https://www.gov.uk/guidance/report-goods-arriving-at-a-uk-port-on-a-commercial-vessel) (<https://www.gov.uk/guidance/report-goods-arriving-at-a-uk-port-on-a-commercial-vessel>).

There are different rules if you're:

- [leaving the UK in a pleasure craft](http://www.gov.uk/guidance/sailing-a-pleasure-craft-that-is-departing-from-the-uk) (<http://www.gov.uk/guidance/sailing-a-pleasure-craft-that-is-departing-from-the-uk>)
- [importing a pleasure craft into the UK temporarily](https://www.gov.uk/guidance/sailing-a-pleasure-craft-into-the-uk-temporarily-for-private-use) (<https://www.gov.uk/guidance/sailing-a-pleasure-craft-into-the-uk-temporarily-for-private-use>)
- [sailing a pleasure craft within UK waters](http://www.gov.uk/guidance/sailing-a-pleasure-craft-within-uk-waters) (<http://www.gov.uk/guidance/sailing-a-pleasure-craft-within-uk-waters>)

Journeys you must report

Arriving into Great Britain

You must tell HMRC if your pleasure craft is arriving into Great Britain (England, Scotland and Wales) to go anywhere other than Northern Ireland.

You should report arrivals coming from anywhere outside of Great Britain (excluding Northern Ireland) but including the Channel Islands.

[Civil penalties](https://www.gov.uk/government/publications/customs-civil-penalties) (<https://www.gov.uk/government/publications/customs-civil-penalties>) can be issued for non-compliance with the customs reporting procedures.

Arriving into Northern Ireland

You must tell HMRC if your pleasure craft is arriving into Northern Ireland from anywhere other than Great Britain.

You should report arrivals coming from:

- anywhere outside of Northern Ireland (excluding Great Britain) but including the Channel Islands
- Ireland (you do not need to report passenger or crew details for this journey)

Arriving from the Isle of Man into Great Britain or Northern Ireland

You do not need to report vessels travelling between Great Britain and the Isle of Man and Northern Ireland and the Isle of Man.

Fly the yellow 'Q' flag when you enter UK waters

For journeys that you must report, you must fly the yellow Q flag as soon as you enter UK waters (the 12-mile limit).

Make sure the flag can easily be seen and do not take it down until you've finished reporting to customs authorities.

If you do not comply you will be liable to a penalty.

Submit a Pleasure Craft Report (sPCR)

Pleasure craft owners are encouraged to use the sPCR electronic system to submit a report for journeys arriving into the UK.

[Submit a pleasure craft report \(https://www.spcr.homeoffice.gov.uk/\)](https://www.spcr.homeoffice.gov.uk/) to provide information about your voyage and the individuals on board to Border Force in advance of a journey.

The service allows you to edit information if travel plans change.

Find out more about [sPCR when sailing pleasure craft to and from the UK \(https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk\)](https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk).

Pleasure craft (sPCR) Fallback template (e-C1331)

Since the introduction of sPCR, the e-C1331 is now called The Pleasure Craft Report (sPCR) Fallback template. You should use this template if you cannot access sPCR. [Tell Border Force and HMRC you are sailing to or from the UK in a pleasure craft \(https://www.spcr.homeoffice.gov.uk/\)](https://www.spcr.homeoffice.gov.uk/)

Contact the National Yachtline

If you use a C1331 print and post form, you will need to contact the National Yachtline to notify your arrival.

If you are using sPCR or The Pleasure Craft Report (sPCR) Fallback template (e-C1331), you can submit responses to most questions required by using these systems and you will not need to contact the National Yachtline to advise that you have arrived in the UK.

However, you must tell the National Yachtline if you are unable to access sPCR for an initial submission or cannot access the service to change a voyage plan already

submitted and if any of the following apply:

- Import VAT is due, for instance because you are not entitled to an import relief such as returned goods relief (RGR)
- you have carried out repairs or modifications since the vessel last left the UK that are not running repairs
- you have on board goods which are to be treated as duty-free stores
- you have prohibited or restricted goods
- you have [goods for personal use that you need to declare](https://www.gov.uk/bringing-goods-into-uk-personal-use/declaring-goods) (<https://www.gov.uk/bringing-goods-into-uk-personal-use/declaring-goods>) and pay UK tax or duty on
- there are people on board who need immigration clearance

If there is a notifiable illness on board you must also contact National Yachtline and comply with any instructions you are given.

How to submit a pleasure craft report

Anyone who owns, or is responsible for, a pleasure craft that sails to the UK from a location outside of the UK is required to provide information for customs purposes about:

- the vessel
- the voyage
- individuals on board
- goods documentation

The declaration provides customs authorities with details of:

- the vessel
- the voyage
- passengers on board
- goods

You can submit the report:

Online

[Submit a pleasure craft report \(sPCR\) online](https://www.spcr.homeoffice.gov.uk/) (<https://www.spcr.homeoffice.gov.uk/>)

Using the pleasure craft report (sPCR) fallback template

1. Fill in the [pleasure craft report \(sPCR\) fallback template](https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk) (<https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk>).
2. Email the form and use the address for your region (North, Central, South, South East).

Using the print and post form

You can use the [c1331 print and post form](https://www.gov.uk/government/publications/import-and-export-pleasure-craft-on-non-eu-voyages-leaving-or-arriving-in-uk-c1331) (<https://www.gov.uk/government/publications/import-and-export-pleasure-craft-on-non-eu-voyages-leaving-or-arriving-in-uk-c1331>).

Submit part 2 by post if you are not using the sPCR or e-C1131 e mail form to:

Yacht Reports
Freight Clearance Centre
Lord Warden Square
Western Docks
Dover
Kent
CT17 9DN

You must not land goods or persons or transfer them to another vessel until a Border Force officer says you may do so.

Tell authorities if your voyage is delayed or abandoned

If your departure is delayed or abandoned, or if any details you have submitted as part of your voyage plan on sPCR change, you can edit these by accessing the online service. The amended report will replace the previous and a new reference for your submission will be generated. If you are unable to do this (for example, due to lack of internet access) you should contact National Yachtline on 0300 123 2012 as soon as possible. If travel is no longer taking place, the report can be cancelled on sPCR.

If you submit your details using the Pleasure Craft Report (sPCR Fallback (e-1331)) template or on the C1331 print and post form and there are information changes or your departure is delayed, you should contact National Yachtline or, where possible, submit an updated Pleasure Craft Report (sPCR Fallback (e-1331)) template with changes. If your voyage is abandoned, you should contact National Yachtline.

If you submitted an:

- [e-c1331 email form \(Excel\)](https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk) (<https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk>) Pleasure craft report (sPCR) fallback template — resubmit it by email, putting ‘voyage abandoned or delayed’ in the email subject line and body
- [c1331 print and post form](https://www.gov.uk/government/publications/import-and-export-pleasure-craft-on-non-eu-voyages-leaving-or-arriving-in-uk-c1331) (<https://www.gov.uk/government/publications/import-and-export-pleasure-craft-on-non-eu-voyages-leaving-or-arriving-in-uk-c1331>) — submit part 2 by post to the address where you sent part 1 and endorse it with the words ‘voyage abandoned’

Declare goods on the pleasure craft

As you're arriving from outside the UK, you must declare:

- any animals or birds
- any prohibited and restricted goods including certain foodstuffs
- any surplus stores [read Excise Notice 69A: aircraft, ship and train stores \(https://www.gov.uk/government/publications/excise-notice-69a-duty-free-ships-stores\)](https://www.gov.uk/government/publications/excise-notice-69a-duty-free-ships-stores)
- any goods which, as a visitor, you intend to leave behind when you depart from the UK
- any tobacco goods, alcoholic drinks in excess of the allowances set out in [Travelling to the UK \(https://www.gov.uk/government/publications/travelling-to-the-uk\)](https://www.gov.uk/government/publications/travelling-to-the-uk)
- any other goods you have acquired outside the UK, where the total value of these goods exceeds £270, subject to conditions described in [Travelling to the UK \(https://www.gov.uk/government/publications/travelling-to-the-uk\)](https://www.gov.uk/government/publications/travelling-to-the-uk)

This includes any equipment which you may have bought and had fitted to the boat outside the UK.

If anyone on board fails to declare goods in any of these categories, that person may be liable to a fine and the goods may be seized.

Pets

Great Britain

You must use an approved route to bring your pet into Great Britain. You can only bring a pet into Great Britain on a private boat or plane if you're travelling from Ireland or Northern Ireland. Read [bring your pet to Great Britain \(https://www.gov.uk/bring-pet-to-great-britain\)](https://www.gov.uk/bring-pet-to-great-britain).

Northern Ireland

There is [guidance if travelling to or from Northern Ireland with pets on the DAERA-NI website \(https://www.daera-ni.gov.uk/articles/travelling-pets\)](https://www.daera-ni.gov.uk/articles/travelling-pets).

Personal goods that need to be declared when travelling from Great Britain to Northern Ireland

If you're travelling from Great Britain to Northern Ireland, you'll only need to declare goods that are [over your allowance for Northern Ireland \(https://www.gov.uk/bringing-goods-into-uk-personal-use/travelling-between-great-britain-and-northern-ireland\)](https://www.gov.uk/bringing-goods-into-uk-personal-use/travelling-between-great-britain-and-northern-ireland).

Declaring a pleasure craft that you're importing

Taxes and duties you may need to pay to import a vessel into the UK

Vessels less than 12 metres long may have to pay Customs Duty when imported from outside the UK. [Check what duties you have to pay \(https://www.trade-tariff.service.gov.uk/headings/8903\)](https://www.trade-tariff.service.gov.uk/headings/8903).

Owners of vessels designed or adapted for recreation or pleasure use may have to pay VAT by completing [form C384 \(Vessels\)](https://www.gov.uk/government/publications/import-and-export-private-vessel-application-for-release-on-payment-of-customs-duty-and-vat-c384-vessels) (<https://www.gov.uk/government/publications/import-and-export-private-vessel-application-for-release-on-payment-of-customs-duty-and-vat-c384-vessels>) and sending the form to the Pleasure Craft Unit of Expertise by emailing pleasurecraft.lcsouth@hmrc.gov.uk.

To contact the Pleasure Craft Unit of Expertise, call 03000 516 864.

If you're permanently importing a vessel on transfer of your residence from outside the UK, you may qualify for [transfer of residence relief](https://www.gov.uk/guidance/transfer-of-residence-to-great-britain) (<https://www.gov.uk/guidance/transfer-of-residence-to-great-britain>). To claim you must:

- be moving your normal place of residence
- have been outside the UK for at least 12 months
- have used the items for at least 6 months before the date you move to the UK

If you need further information on imports and exports, [contact HMRC](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>).

Find out how to account for VAT on sales of boats between Northern Ireland and the EU in [Notice 728 New means of transport](https://www.gov.uk/guidance/account-for-vat-on-a-new-means-of-transport) (<https://www.gov.uk/guidance/account-for-vat-on-a-new-means-of-transport>).

When a returning vessel can claim relief on import duty and import VAT (Returned Goods Relief)

You may claim returned goods relief if the vessel:

- was in free circulation in the UK when it was exported
- is returned within three years of its original export. The three-year rule will be waived for goods which are personal property imported for the personal use of a UK resident. This includes means of transport, such as pleasure craft.
- has undergone no more than running repairs outside the UK and has not been upgraded to increase its value.

There is an additional requirement in order to use Returned Goods Relief to relive import VAT. You will need evidence that the same person who re-imported the vessel had previously exported it.

Exclusions

If a vessel is exported and sold to a new owner while it is outside the UK, the new owner will be liable for import VAT on the vessel, if it returns to the UK. Other reliefs

may be available depending on the reason for the import.

This guidance highlights the main conditions and exclusions for pleasure craft and should be read together with guidance for claiming returned goods relief on [Pay less import duty and VAT when re-importing goods to the UK](https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu) (<https://www.gov.uk/guidance/pay-less-import-duty-and-vat-when-re-importing-goods-to-the-uk-and-eu>).

Non-UK Nationals

Anyone on board who is not a British or Irish citizen must have leave to enter the UK from a place other than the Isle of Man, or the Channel Islands. You must have received notification of your permission to enter the UK before disembarking your vessel. This may be granted remotely (without physically seeing a Border Force Officer).

If you already have existing permission to enter, remain or have the right of entry to the UK, you do not need to contact Border Force before disembarking the vessel.

Failure to obtain permission to enter the UK may result in you entering the UK illegally and being subject to enforcement action.

Contact the nearest Border Force office to arrange clearance for non-UK nationals. The [National Yachtline](https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-yachtline) (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/national-yachtline>) can tell you how to do this.

Immigration requirements

Anyone on board who is not a British or Irish citizen must obtain a Border Force officer's permission to enter the UK from a place other than the Republic of Ireland, the Isle of Man, or the Channel Islands. The owner or person responsible for the pleasure craft must make sure that anyone requiring immigration clearance (including yourself if appropriate) obtains the necessary permission to enter.

If you have submitted The Pleasure Craft sPCR Fallback template (e-C1331), Border Force will contact you directly to grant permission to enter the UK. If you have completed a C1331 print and post form, you must also contact the National Yachtline, who will be able to advise how to obtain permission.

If Border Force do not contact you, you must contact the nearest Border Force office to arrange clearance. Contact details can be obtained from marina or harbour offices or National Yachtline.

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