

**Mobile Assurance Team**

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copy  
  
Mr S N Kingston  
97 Bankside  
West Lynn  
Kings Lynn  
Norfolk  
PE34 3JH.

**Date** 26<sup>th</sup> March 2007  
**Our ref** MAT / 033 /  
**Your ref** VAT Status

**VESSELS BUILT PRE VAT**

Dear Mr Kingston,

Thank you for your enquiry regarding the VAT status of your pleasure craft.

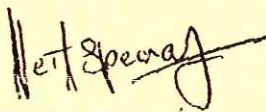
Purchase tax was not chargeable on yachts prior to 1<sup>st</sup> April 1973. Any yacht built before this date can be considered tax paid (unless sold outside of the EC) and subject to meeting the other conditions of the relief, cleared without charge (C1-15 Pleasure craft, section 5, 5.5).

This relief is dependant on the following additional conditions:

- 1/ Proof of age of the vessel
- 2/ Proof of UK build.

Many thanks,

Yours Faithfully,



**Neil Spearey**  
Mobile Assurance Officer  
HM Revenue & Customs



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Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

Carol Mellor

Local Compliance Director, South



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