

Fiscal Office Departures Brief 2024

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Who should read this?

Status Card Holders planning their end of tour departure from Cyprus

IMPORTANT

This guide is an advisory notice only. Please refer to the relevant UK authorities and their guidance on the Gov.UK websites and ensure you follow the correct procedures.

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1. Transfer of Residence (ToR)

Before Columbia will ship your personal effects back to the UK they will require a Transfer of Residence clearance number from HMRC.

For a Transfer of Residence number you can apply within 6 months of you leaving. Include all the goods that you are taking back to the UK in the packing list. This includes the goods that you are taking back on the Trooper and by any other means as well as the goods that are being collected by Columbia. You will also include your pets and any vehicles you will be returning. Once you have the clearance number you will have 12 months to return your personal effects to the UK.

A ToR number is also required for the personal effects that are shipped back in the regiment's containers.

If you have a vehicle that you have not owned and used for 6 months when you apply for Transfer of Residence relief you must attach a letter supporting your application for a waiver of the 6 months ownership and use rule.

ToR 1

To apply for a ToR 1 for your personal effects, pets and vehicles please complete this form:

[Application for a Transfer of Residence Relief](#)

When completing this form note the following:

- When it asks for your email address use the MoD email address.*
- When it asks for proof of residency in Cyprus just upload a copy of your passport*
- When it asks for proof of future residency in the UK, once again just upload a copy of your passport.*

- At the end of the form in the other information box please type:
-

"Returning from British Forces Cyprus"

HMRC will then fast track your application and email you a letter with your clearance number.

*If after receiving your clearance number you realised you missed something then go back into the form and amend. **Please do not complete a new application.***

Once you have received your HMRC ToR clearance number you must complete an application for Notification of a Vehicle Arrival (NOVA), this applies to duty paid and duty free vehicles

You can do this using this form to apply:

Application for a NOVA

The Fiscal Office will then provide your details to HMRC who will assess what relief the vehicle will qualify for.

Transfer of Residence Relief

If it is Transfer of Residence then DVLA will be notified by HMRC that the vehicle qualifies for ToR relief. DVLA will then register your vehicle without you having to pay import duty and VAT. However, DVLA will place a 12 month stop on the vehicle. This means that for 12 months you will be unable to sell the vehicle without paying import duty of 10% and 20% VAT on the market value of the vehicle.

Returned Goods Relief.

If you imported the vehicle you are taking back VAT paid in the UK and it is less than 6 years since you exported it from the UK you will qualify for RGR and that means you will not pay VAT or import duty at any time and you can dispose of the vehicle at any time when you return to the UK.

On return to the UK you can register the vehicle.

2. Vehicle registration in the UK

[Follow for guidance on registering a vehicle in the UK that was originally registered in the UK as a used vehicle or was a personal export of a new vehicle.](#)

[Follow for guidance on the registration of a used and new vehicle that has never been registered in the UK including a new vehicle directly exported to you from the UK](#)

3. National Insurance Credits

The spouse or civil partner of a member of the UK Armed Forces.

It is Government policy that spouses/civil partners of the UK Armed Forces will receive Class 1 credits when accompanying Service Personnel overseas. This is not done automatically but at the end of your tour in Cyprus and will not show up on your contribution record until you have submitted a claim.

Further information and how to claim can be found here:

[National Insurance credits for partners of armed forces personnel overseas](#)

Once you have applied you can then check your National Insurance Credit history by following these steps:

Step 1

Firstly you must have a Government Gateway User ID and password.

If you have not got a Government Gateway User ID then please follow the link [HMRC services: sign in or register](#)

Step 2

Once you have your Government User ID please follow this link:

[Check your State Pension forecast](#)

Step 3

When you receive your pension forecast you will see another link to check your National Insurance contribution history:

Scroll down to “View your national Insurance record”

4. Income Tax Rebate for LEHR employees.

Income Tax

The tax year starts 1 January XXX1 and ends 31 December XXX1.

When you are employed the income tax you pay is calculated on the earnings you would have earned had you worked until 31 December 2024. The income Tax threshold is €19500 pa. This is the amount you need to earn in a tax year before you start paying income tax. For many of you who are leaving July August you will qualify for a rebate of your income tax because up to that point you have probably not earned €19500.

HR will notify the Fiscal Office with a form IR63 with the following details:

- *your total pay for the current tax year; and*
 - *the social insurance contributions; and*
 - *the income tax deducted.*
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The Fiscal Office will then arrange to pay any rebate due into a bank of your choosing.
Please ensure that you leave your personal email address and your forwarding address with the HR Desk Officer who has been dealing with your affairs.

For the previous years you worked you should have paid the correct amount of income tax and would not qualify for a rebate.

Social Insurance

Social Insurance is calculated on your weekly earnings and your contributions do not qualify for a rebate as you have paid the correct amount.

5. End of tour clearance procedure

You will need to complete the Customs/Fiscal clearance form available on this site

Customs Forms

The Fiscal Office will notify you and the OIC of your unit by email to confirm clearance.

We will contact you if we have any outstanding issues we need to discuss with you.

1 Rifles clearance 2025

The regiment will provide the Fiscal Office with the names of the soldiers and their families who are leaving. We will identify those who can be cleared by the Fiscal Office/SBA Customs. There are some people we will need to see before they go, usually personnel with duty free vehicles.

Please check with your Head of Company whether you are on the list of personnel who need to be cleared. If you are not then there is no requirement to visit the Fiscal Office.

The Fiscal Office will contact the soldiers who own a duty free car to assist in the correct procedure to either:

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- export, or
 - sell, or
 - scrap the vehicle, or
 - convert to duty paid.
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6. Flying back on the Trooper.

It is important to note the following:

All the baggage going on to the Trooper is X rayed. SBA Customs will seize prohibited goods such as offensive weapons.

In addition you are only allowed to export excise goods as per your weekly ration entitlement such as 200 cigarettes per adult and 1 Litre of spirits. Anything above that will be seized.

The following leaflet will provide further guidance about what you can and cannot take into the UK.

[Entering the UK](#)

7. Vehicle recall

The Cyprus Road Transport Department declared that as of the 11 February 2025 all vehicles that have a recall notice cannot be transferred to another owner until the dealer has certified that the vehicle is safe.

How do I find out if there is a Recall on my vehicle?

Check both these sites

For Takata air bags follow this link and then select the manufacture and enter your Cyprus Vehicle Registration Number

<https://www.gov.cy/mtcw/airbag-recalls/>

For all other recalls check this link.

[List of manufacturers recall sites](#)

You will need your Vehicle Identification number

The VIN is 17 characters with a mix of capital letters and numbers and can be found on your Cyprus Vehicle Registration Document - item E

What if my vehicle has a Recall?

You will need to contact the dealer on island as soon as possible to arrange for an inspection.

8. Further information

If you require any further information then please email

sbaa-fiscalapmailbox@mod.gov.uk

or phone 2596 3342

Bon Voyage

The Fiscal Office staff would like to wish you a safe and stress free return to the UK and all the best for the future.
