

# Importing a Buddybike for a disabled child into the United Kingdom free of Duty and VAT

This is a guide as to how we, an ordinary Oxfordshire family – as ordinary as Autism allows that is - imported our Buddybike for our severely disabled son into the UK free of VAT and Import Duty (as it was specifically for a disabled person). It is our experience documented and should not be taken as anything other than a personal account.

We saved around £350 doing this but it was a huge amount of work and I hope to save others a lot of time and effort by providing what we learned.

Some context... It was my personal experience that Her Majesty's Revenue and Customs (HMRC) are not very well organised at all to deal with this type of disability issue. I spent many days on the telephone to different departments who gave conflicting and confusing advice, contradicted each other and were generally unhelpful. Having said all that there were some notable stars and I have named them and provided their contact numbers PLEASE do not abuse them and do accept that people move on and departments reorganise.

1. Shelley at Buddybike ([shelley@buddybike.com](mailto:shelley@buddybike.com)) is hugely helpful and enthusiastic. Order your Buddybike from them and she'll most likely be your contact. She solves most problems in the USA and with shipping.
2. At the time of ordering you need to tell Shelley that the package will need to be very clearly marked as follows when it is shipped:

"GOODS FOR DISABLED PERSON. RELIEF CLAIMED

NIRU CERTIFICATE and VAT ZERO RATED GOODS DECLARATION WILL BE PRESENTED BY CONSIGNEE AT POINT OF IMPORT"

3. You now need to obtain a National Import Relief Unit (NIRU) duty relief certificate. Believe me this was hard to track down. Eventually the brightest star in HMRC shone through - Anne McKenna from the NIRU. ([anne.mckenna@hmrc.gsi.gov.uk](mailto:anne.mckenna@hmrc.gsi.gov.uk)) Tel.02866 322298. Once you explain what you are importing and for whom she will issue you with an electronic copy of the Duty Relief Certificate by email return (once you complete the simple form she will email you).

You now have one of the two documents needed, I have attached the one we were issued - *as a specimen* - so you can get an idea of how it needs to be completed.

Next you need to ask for the zero rated VAT exemption declaration. This is a trickier area but you'll get a blank form you need to simply complete with your name and address and for whom the bike is for. That will be acceptable; no sending back it's a simple self declaration. Again, I have attached the one we were issued - *as a specimen* - so you can get an idea of how it needs to be completed. If you lock horns with other departments in HMRC you will be told the Buddybike doesn't qualify.

4. Give Shelley the destination address to where you want the bike shipped. This is usually a bike shop in your locality and I recommend that you do this rather than have it shipped just to the airport or anywhere else. The Buddybike is bulky and is well packaged. If there is a problem with the bike then the bike shop who will need to assemble the bike will know straight away. These are quite complicated bikes and you will need mud guards, lights and a check to ensure it conforms to current UK legislation re reflectors and the like.

5. The Buddybike will ship by a courier company called "Bax Global". This company is virtually unknown in the UK and is an arm of the global Schenker Corporation. Shelley says that they treat the bikes better than the other bigger couriers and certainly ours arrived undamaged. Our experience was that Schenker were superb. Once your bike arrives in the UK at Heathrow a Schenker rep will call you on the contact number Shelley at Buddybike has for you. Ensure the contact number you give Shelley is the one you answer in the daytime!
6. The Schenker contact is likely to be Keith Parry ( [Keith.Parry@Schenker.com](mailto:Keith.Parry@Schenker.com) ) Tel. 0208 8187366 he will contact you when your Buddybike arrives at Heathrow to ask you to fax or email the NIRU duty relief certificate and the VAT exemption declaration. Your Buddybike will then clear customs within a day or two, there will be a handling charge which is negligible and your bike will be shipped onwards by Schenker.

All in all it should be pretty simple.

I wish you every success. If you have for any reason to contact HMRC other than in the above way be prepared for a lot of frustration but at the end of the day, if a disabled person can purchase a car VAT free and import one as well similarly then why it shouldn't be possible to do so with this specially made bike I do not know – but it was difficult.

You are not supposed to sell, lend or hire the BuddyBike (or anything else come to that) as it has been imported VAT and Duty free. HMRC may check, they haven't as yet with us but so you know.

I hope you enjoy your Buddybike...

Kind regards

James Trotman  
( [James.Trotman@ntlworld.com](mailto:James.Trotman@ntlworld.com) )

# DUTY RELIEF CERTIFICATE



HM Revenue  
& Customs

## GOODS FOR THE DISABLED

Issuing & Enquiries Office: The National Import Reliefs Unit (NIRU),  
HM Revenue & Customs, Killyhevlin Industrial Estate, Enniskillen, N. Ireland BT74 4EJ  
Tel: 02866 322298 Fax: 02866 324018 E-mail: niru@hmrc.gsi.gov.uk

NIRU Certificate No:

### 1. Name & Address of Importer:

XXXX Trotman (**THE DISABLED CHILD'S NAME**)

Address XXXXX

XXXXX

Oxfordshire OXXXXXG

### 2. Name & Address of Consignee (if not importer):

James Trotman (father)

Same address as above

### 3. Name & Address of Consignor:

Buddybike

Chino

California

USA

### 4. Description and Quantity of Goods Covered by this Certificate (include serial numbers if any):

Buddybike (custom built for disabled children)

Signed: Anne Mc Kenna

Officer Name: Anne Mc Kenna

Date of Issue: 28/11/07

***By E-mail***

Date Stamp

#### Notes:

1. This certificate is **valid for six months** from date of issue. It authorises the import of the above goods free of customs duty.
2. This certificate must be presented to Customs at time of import
3. The goods may be checked by Customs either at the time of import or a later date to ensure the conditions for relief set out in Notice 371 have been met. False information can lead to payment of customs import charges and even forfeiture of the goods
4. The goods may not be lent, hired, sold or transferred without prior consent from NIRU
5. Further details available in notice 371

**Importation of goods for disabled persons: eligibility declaration by a disabled person**

**Please note that there are penalties for making false declarations**

**Customer**

If you are in any doubt as to whether you are eligible to receive goods or services zero-rated for VAT you should consult VAT Notice 701/7 VAT reliefs for disabled people or contact the National Advice Service on 0845 010 9000 before signing the declaration.

I (full name)

**XXXXXXXXXXXXXXXXXXXXTROTMAN (THE DISABLED CHILD'S NAME)  
c/o James TROTMAN (father)**

of (address)

**XXXXXXX  
Oxfordshire  
OXXXXXXG**

declare that

- I am chronically sick or have a disabling condition by reason of: (give full and specific description of your condition)

**Severely Autistic**

- and that I am importing the following goods from outside the European Community for domestic or my personal use:  
(description of goods)

**BuddyBike tandem bicycle specifically designed for disabled children**

I claim relief from value added tax

..... (Signature)

**8<sup>th</sup> April 2008**

(Date)