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Guidance

Sailing a pleasure craft that is departing from the UK

Check customs rules for private individuals who leave the UK in their pleasure craft and travel to other countries.

From:

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

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Users of pleasure craft who depart from the UK to another country must comply with the customs reporting requirements for private vessels. Users include owners, operators and people 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 [get clearance to leave a UK port for commercial vessels \(https://www.gov.uk/guidance/get-clearance-to-leave-a-uk-port-for-commercial-vessels\)](https://www.gov.uk/guidance/get-clearance-to-leave-a-uk-port-for-commercial-vessels).

There are different rules if you're:

- [arriving in the UK in a pleasure craft \(https://www.gov.uk/guidance/sailing-a-pleasure-craft-that-is-arriving-in-the-uk\)](https://www.gov.uk/guidance/sailing-a-pleasure-craft-that-is-arriving-in-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

Departing from Great Britain

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

Report departures leaving Great Britain for anywhere outside of the United Kingdom including the Channel Islands and EU countries.

[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.

Departing from Northern Ireland

You must tell HMRC if your pleasure craft is leaving Northern Ireland to go to anywhere other than Great Britain and EU countries.

Report departures for anywhere outside of Northern Ireland (other than Great Britain and EU countries) but including the Channel Islands.

Departing 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
- Northern Ireland and the Isle of Man

Submit a pleasure craft report (sPCR)

Anyone who owns, or is responsible for, a pleasure craft that sails from the UK can provide information for customs purposes, in advance, about:

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

You can:

- submit the report online
- email a pleasure craft report fallback template
- fill out and post form C1331

Find out about [sailing a leisure craft to and from the UK](#)

(<https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk>).

Tell authorities if your voyage is delayed or abandoned

You must advise if your departure is delayed or abandoned.

If you submitted an:

- [e-c1331 email form \(Excel\)](#) (<https://www.gov.uk/government/publications/sailing-a-leisure-craft-to-and-from-the-uk>) — 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>) — submit part 2 by post to the same address where you sent part 1 and endorse it with the words ‘voyage abandoned’

Report and certify ‘sailaway’ boats for export before departure

If you’re planning to buy a pleasure craft in the UK but intend to keep it permanently outside the UK, you may be eligible to purchase it VAT-free using the [Sailaway Boat scheme](#) (<https://www.gov.uk/guidance/sailaway-boats-supplied-for-export-outside-the-eu-notice-7032>).

If you’re exporting a boat outside the UK under the Sailaway Boat scheme, you must:

- tell Border Force about the export before departure
- get VAT form 436 certified at the last point of departure from the UK

Check if you’re eligible for the scheme and which processes you must use. You must follow the [Sailaway Boat scheme guidance](#) (<https://www.gov.uk/guidance/sailaway-boats-supplied-for-export-outside-the-eu-notice-7032>) if you’re:

- a VAT registered person supplying a boat to an overseas person who will export the boat under its own power
- an overseas purchaser of such boats

To get a boat certified as zero-rated under the Sailaway Boat scheme, buyers and sellers must complete form VAT 436 and get the form certified at the last point of departure from the UK.

If reporting using sPCR, this information can be reported on your voyage plan.

Duty free stores on board

You can load duty free stores as long as you are going on an entitled journey. Find out about [entitled journeys for ships loading excise goods as stores in the UK](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>).

While the goods are duty-free, if they're used on a private voyage, they'll still be liable for VAT.

If reporting using sPCR, this information can be reported on your voyage plan.

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