

As promised here is a summary of the whole T2L process:

- The process is in place to ensure that free flow of goods between EU member states doesn't allow people to avoid paying VAT somewhere
- Different member states have interpreted the regulations differently, and some of it is down to translation, which isn't a massive surprise when you look at the different languages involved
- It was a major surprise to me that getting a T2L when you buy an EU flagged vessel isn't mentioned more often – having a VAT invoice only proves you paid VAT to the seller, it doesn't prove that this tax actually found its way to the government either directly or indirectly or that your vessel really is "VAT paid"
- We emailed the RYA and got some advice as members – they have a dedicated email address T2L@rya.org.uk
- They send you out (by post) a pre-printed C88 form, with some guidance notes on how to fill it in – not much of it is relevant, but I found the RYA guidance notes not as crystal clear as the perhaps could have been – rather than send you this it's better for anyone to get the latest from the RYA as this is always the sort of thing that is subject to change
- We emailed the completed form off the HMRC in the UK, along with copies of our VAT invoice, registration document, bill of sale and an SAE – important to only send copies of the docs as HMRC don't return them!
- It took about a week, and they sent back the stamped C88 which now acts as our T2L
- Faro customs had originally contacted us by email – not sure why they selected us, but we'd done the usual check in at Lagos Marina and then paid our light dues at the harbourmaster – might have been the second one that triggered it
- The email communication with them was fine – no misunderstandings and it was all in English
- We did though have a slight issue as they gave us 30 days from notification to provide all the documentation, but by this time we were back in the UK for Christmas, and they wanted either the original T2L, or a certified copy which I didn't really want to pay a UK solicitor for and then a courier fee to ensure it arrived ok
- I emailed scanned copies of everything and got a reply that this was ok, but I'd still need to present originals at some point – they did though say it was ok for this to be after the 30 days, and that we could take the documents to the office in Portimao (the customs office in Lagos town centre is closed now) – a pain that the customs desks at the marinas are now not manned at all
- We were in Lagos over the weekend, and stopped off in Portimao on our way back to Faro airport – other than the "normal" of arriving just after they'd closed for lunch, it was all ok
- I still haven't had final confirmation by email from Faro Alfandega that this is all finally resolved – but I've emailed to get confirmation

Overall just a bureaucratic inconvenience rather than a big hassle (I was expecting more stress than it ended up being) – if we hadn't been back in the UK it would have been different, but not necessarily easier. My advice now to anyone buying a UK flagged vessel in the UK would be to apply for a T2L immediately after purchase as a matter of course, and for anyone to go through the process when they have a chance, just in case a particular EU country decides to change their interpretation.

I hope this helps!

Peter Cropper

S/Y Modjadji