

## SCHEDULE 2

### SCHEDULE 2 VEHICLES

#### **Personally imported vehicles**

2.—(1) A vehicle is a personally imported vehicle if—

- (a) it has been imported by a person entering the United Kingdom;
- (b) that person had, at the time the vehicle was imported, been normally resident in a country other than the United Kingdom for a continuous period of at least 12 months;
- (c) that person intends to become normally resident in the United Kingdom;
- (d) the vehicle has been in the possession of that person and used by him in the country where he has been normally resident for a period of at least 6 months before its importation; and
- (e) the vehicle is intended for his personal or household use in the United Kingdom.

(2) For the purposes of this paragraph a person shall be treated as being normally resident in the country where he usually lives—

- (a) for a period of, or periods together amounting to, at least 185 days in a period of 12 months;
- (b) because of his occupational ties; and
- (c) because of his personal ties.

(3) In the case of a person with no occupational ties, sub-paragraph (2) shall apply with the omission of paragraph (b), provided that his personal ties show close links with that country.

(4) Where a person has his occupational ties in one country and his personal ties in another country, he will be treated, for the purposes of this paragraph, as being normally resident in that latter country provided that either—

- (a) his stay in the former country is in order to carry out a task of a definite duration, or
- (b) he returns regularly to the country where he has his personal ties.

(5) Notwithstanding paragraph (4), a United Kingdom citizen whose personal ties are in the United Kingdom but whose occupational ties are in a country other than the United Kingdom shall be treated for the purpose of this paragraph as normally resident in the country of his occupational ties, provided that he has lived there for a period of, or periods together amounting to, at least 185 days in a period of 12 months.