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Making sense of commonly
misunderstood subjects

Travel

Do I need to pay import duty when taking my bike abroad or when coming home?

Pre-Brexit, Brits could bring unlimited amounts of most goods home. There is now a personal (tax-free) allowance limit of £390 (or up to £270 if you arrive by private plane or boat), with separate tax-free limits on alcohol and cigarettes.

Peter Eland at the Bicycle Association adds there is also now an allowance limit for any goods you have bought overseas and are bringing to the UK: [gov.uk/bringing-goods-into-uk-personal-use/arriving-in-great-britain](https://www.gov.uk/bringing-goods-into-uk-personal-use/arriving-in-great-britain).

"Although it's not stated clearly," he said, "this indicates to me that personal belongings (bike, tent, etc in the case of a cycle tourist) which were bought in the UK can be re-imported to the UK without issue. As a precaution, so as to be able to evidence UK purchase, a cycle tourist might want to carry a copy of receipts matched to serial/frame numbers etc for all valuable items, to show they were bought in the UK, if this were to be challenged."

HMRC suggests an ATA Carnet as an "optional facilitation when moving goods between territories such as the UK and EU". This, they say, simplifies customs formalities by using a single document to clear goods through customs in participating countries, suspending payments of import duties in those countries. They are valid for 12 months from the date of issue, in which they can be used multiple times and in multiple countries.

However, HMRC admitted to Cycle magazine by email that getting a Carnet is "an expensive and timely procedure". It's also one that should not be necessary for most cycle tourers. The [gov.uk](https://www.gov.uk) website describes the ATA Carnet under the section "Exporting and doing business abroad" – neither of which someone taking a holiday with their bike is doing.



Customs won't bother you if you have one bike that's clearly yours

Buying a bike abroad

You used to be able to buy a bike anywhere in the EU's single market and bring it back to the UK without payment or paperwork. So you could hop on a ferry to the Netherlands, buy the kind of roadster that's seldom sold here, and return home with it. Since Brexit, an import duty of 14% is due on such a bike. (If you buy a frameset abroad and bring that back, duty is only 4.7%.) You pay duty on the total value of the goods you're bringing in, not just the amount by which it exceeds your tax-free allowance. You'll also likely have to pay VAT, which is currently 20%. This bumps up the price of a bike bought abroad by about a third.

HOW ARE THE RULES APPLIED?

There was a case reported in the Independent where someone taking three e-bikes to Spain on holiday in a van was charged €400 import duty. This seems to be an isolated incident, in which customs officials presumably assumed the e-bikes were for resale.

Duncan Dollimore, Cycling UK's head of campaigns, says: "In practice we have not heard of anybody else encountering problems taking cycling equipment for their own use from the UK into the EU and back again. If a bicycle is obviously being transported for personal use (and not, for instance, looking brand new and in a box) then it is unlikely to attract the attention of customs inspectors. However, clubs and teams transporting large quantities of sporting equipment would be advised to follow HMRC's advice and register it on an ATA Carnet or Duplicate List." ●

This article was originally written as part of the Abroad after Brexit feature for the Dec 21/Jan 22 issue. It has been expanded by Dan Joyce, who corresponded with HMRC.

Brexit & the bike industry

For more on the impact of Brexit, see: cyclinguk.org/article/what-brexit-means-bicycles