



BUYING A TAX & DUTY-FREE VEHICLE



1. What documents do I need to purchase a “tax & duty-free” vehicle?

	Document	How do I obtain this document?
A	C104A	Please visit any SBA Customs Office to obtain this form
B	TOM 9 <i>(transfer of ownership)</i>	Please visit any SBA Customs Office to obtain this form Only required for transfers between entitled personnel
C	Certificate of Identification	Please visit any SBA Customs Office to obtain this form
D	MOD90 & Assignment orders (MIL) or; Passport & Status Certificate (UKBC)	Required in order to obtain a C104A/Tom 9
E	Driving Licence	Required in order to obtain a C104A/Tom 9
F	Log Book or Invoice <i>(detailing full vehicle specifics)</i>	Required in order to obtain a C104A/Tom 9
G	Valid car insurance policy or cover note - minimum of 4 months cover	From the insurer or their Agent Required in order to obtain a C104A/TOM9
H	Bank Clearance Certificate	If applicable - Usually required where Finance has been used
I	Valid Road-Tax & MOT Certificate	Only required for transfers between entitled personnel
IMPORTANT: Please keep copies of each of these documents		

2. I am purchasing a “tax and duty-free” vehicle from another entitled person; how do we complete the transfer?

You will be required to attend an SBA Customs office together with the documents detailed above.

3. Where do I take the completed C104A?

SBA Customs will activate the C104A form with the Republic of Cyprus authorities on your behalf, if it is being transferred from one entitled person to another. If it has been purchased from new then you will be required to take the C104A to your nearest Republic of Cyprus Customs office yourself, although the dealer may do this on your behalf.

4. Do I have to register the vehicle with the Republic of Cyprus?

Yes - the requirement to register your vehicle for use on the roads in Cyprus is a condition of your duty-free entitlement and must be done within 28 days. Failure to register your vehicle would be a breach of those conditions and may result in penalties and seizure of the vehicle.

5. Who can drive a “tax & duty free” vehicle?

Only the owner and insured dependents within your household can drive the vehicle. Family members visiting you for a short period may also drive your vehicle with written permission from an SBA Customs Office.

There are also certain circumstances where an entitled person can drive another entitled person’s car, with written permission from SBA Customs, e.g. an entitled person who is within 28 days of their tour start date and has evidence their vehicle has been shipped to Cyprus.