



SELLING A TAX & DUTY-FREE VEHICLE



1. Who can I sell my “tax & duty-free” vehicle to?

You can sell the vehicle, without payment of tax and duty, to another “entitled” person or a car dealership with a bonded warehouse. You may only sell your vehicle to a “non-entitled” person on payment of the relevant tax and duty to a Republic of Cyprus Customs office. In order to pay these taxes and duties, you will first need to obtain a CO2 emissions certificate from the Department of Road Transport.

2. How long do I have to own a “tax & duty-free” vehicle before I can sell it?

If imported personally, or purchased in Cyprus, you must own and use your “tax and duty-free” vehicle for a minimum of six months before selling it.

3. What documents are required to complete transfer of ownership at an SBA Customs office?

	SELLER	BUYER
A	C104A <i>Issued to you by SBA Customs when you initially imported or purchased the vehicle</i>	MOD90 & Assignment orders (MIL) or; Passport & Status Certificate (UKBC)
B	LOGBOOK <i>Must be in sellers name</i>	Valid Insurance Certificate <i>Cover must be valid for a minimum of 4 months</i>
C	Valid Road-Tax Certificate	Valid Driving License
D	Valid MOT Certificate	
E	Bank Clearance Certificate <i>If applicable & logbook identifies bank as a co-owner</i>	
IMPORTANT: Please keep copies of each of these documents		

4. Do both I and my buyer need to attend an SBA Customs office together?

Yes – it is not possible to complete the transfer otherwise.

If you are selling your vehicle to a car dealership with a bonded warehouse, then they will advise you of the procedure to follow.

5. Where do I take these documents after transfer of ownership is complete?

If your purchaser is an “entitled” person, then SBA Customs will process the paperwork with the Republic of Cyprus Customs office on your behalf. The buyer will be contacted when their new C104A is ready for collection who must then change the logbook into their name within 28 days. The new logbook must then be presented to an SBA Customs office.

6. If I have paid the taxes and duties on my vehicle at the Republic of Cyprus Customs office, do I need to let SBA Customs know?

Yes – this will allow the vehicle to be removed from our records. You will have received a Form 72A at the time of payment – please provide SBA Customs with this document as proof of payment of duties and tax.