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End-use relief

End-use relief for aircraft and aircraft parts

If your business operates in the civil aviation industry you may be able to obtain duty relief on goods you import. The definition of "civil aircraft" covers all aircraft that have a civil registration, are leased by a civil airline or are used for recreational purposes. Gliders are excluded. Relief from duty paid on importation affects **civil aircraft, ground flying trainers and parts in civil aircraft** put to any of the following uses:

- construction
- equipping
- maintenance
- repair
- conversion

You'll find the aircraft and parts covered by end-use duty relief listed in the Integrated Tariff of the United Kingdom (the Tariff). They'll be indicated by one of three footnotes:

- "Entry under this subheading is subject to the conditions laid down in the relevant Community provisions. See also Volume 1 Part II paragraph 11.2.8."
- "Subject to end-use control - see Volume 1, Part 11."
- "For the construction, maintenance and repair of aircraft of an unladen weight exceeding 2000 kilograms and of ground flying trainers for civil use."

The following goods are not eligible for relief:

- test equipment
- portable GPS equipment
- ground handling and security equipment

Certain aircraft parts for both civil and military aircraft may benefit from end-use relief. You can see a full list in section 6.3 when you [read Public Notice 770 about end-use relief on the HM Revenue & Customs \(HMRC\) website](#).

Authorisation is applied for by using form C 1317. You don't need to enter full details for civil aircraft or their parts, just put "civil aircraft and parts for civil aircraft" in Box 5. [Find form C 1317 \(application for end-use relief\) on the HMRC website](#). Owners of single aircraft for private or business use can use the simplified procedure (form C 100). You can [find form C 100 \(application for end-use relief\) on the HMRC website](#).

Airworthiness scheme

If you have a certificate of airworthiness for imported aircraft parts you can present this to Customs with your import declaration (Single Administrative Document (SAD)) to suspend duty. The certificate must be issued by European aviation authorities. Certificates exclude semi-manufactured parts or raw materials and damaged parts in need of repair. [Find out about using airworthiness certificates when importing goods on the HMRC website](#).

Aircraft Spare Parts Depots (ASPDs)

ASPDs are Customs-approved storage areas for goods required in the UK by non-UK airlines for the day-to-day running and maintenance of aircraft. If goods have been imported to an ASPD you may have them transferred to your end use authorised premises by making an

HMRC National Import Relief Unit

028 6632 2298

HMRC Tariff Classification Service Enquiry Line

01702 366 077

Actions

[Find out about importing aircraft and aircraft parts on the HMRC website](#)

[Find guidance on making a declaration of goods imported to an ASPD on the HMRC website](#)

[Find form C 1317 \(application for end-use relief\) on the HMRC website](#)

[Find form C 100 \(application for end-use relief\) on the HMRC website](#)

[Find out about using airworthiness certificates when importing goods on the HMRC website](#)

[Find out about doing business with the Ministry of Defence on the MOD website](#)

[Use our UK Trade Tariff to find commodity codes to classify goods for import and export](#)

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appropriate declaration on form C 88. [Find guidance on making a declaration of goods imported to an ASPD on the HMRC website.](#)

Military equipment

End-use duty relief is also available on certain weapons and military equipment when they are used by or on behalf of the military forces of a member state. You must have a certificate from the Ministry of Defence or equivalent authority. [Find out about end-use duty relief for military equipment on the HMRC website.](#)

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