



## Re-Importing Artwork into the UK

Generally, if certain conditions are met, goods returning to the UK after being exported can be relieved of import VAT on reimport in to the UK. This is known as Returned Goods Relief (“RGR”).

Prior to the Brexit transition period ended 31 December 2020, many art galleries and dealers owned artwork located in the EU that were originally in free circulation (freely available for sale with no Customs restrictions) in the UK. These works will have been sent from the UK to an EU member state for reasons such as approval or exhibited for sale. UK galleries and dealers may now wish to bring those works back to the UK. However, as the UK is no longer part of the EU, the works will have to be formally “re-imported” in to the UK with the owning gallery/dealer applying for RGR. Unless proof of the original despatch from the UK can be produced, on re-importation of the artwork, HMRC will require import VAT to be accounted for and in extreme cases possibly seize the artwork if insufficient evidence is forthcoming to support relief from import VAT.

Going forward, artwork in UK free circulation will still be sent to the EU for approval or exhibited for possible sale and returned to the UK if rejected or not sold. Upon return to the UK, as for the pre-Brexit exports/re-imports, proof of the original export from the UK must be produced for the import VAT to be waived under RGR.

It is therefore important that galleries and dealers are aware of the conditions imposed to allow these re-imports to claim RGR. This Briefing provides a summary of those conditions.

The artworks must be:

- Re-imported by the same person who originally exported them
- Have been in free circulation in the UK when exported
- Re-imported in the same state in which they were exported (re-imported in an unaltered state)
- The re-importation must be within 3 years of their export

### How to Claim

Galleries and dealers who use international shippers are likely to use the shippers’ expertise in claiming RGR. For those who do not use shippers, for re-importing artwork you will need to provide HMRC with the original export documentation.

As long as the artwork is readily identifiable, HMRC consider the evidence of export can be in the form of one or more of the following:

- Export customs entry

February 2021

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- Document(s) that proves the artwork was previously in the UK
- Copy of any export invoice
- Copy of the export airway bill or bill of lading
- Commercial certificate of shipment prepared at the time of export
- Certificate of posting
- Records from the stock record book

Our VAT team would be pleased to discuss your business and provide a view on your VAT efficiency. For an initial consultation to see whether there is a need to consider your VAT affairs in more detail, please contact your usual Rawlinson & Hunter LLP Partner or one of the following:

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*Additionally, to assist our clients and readers in sourcing relevant information about government initiatives, financial assistance, guides and support eligibility, we have set up a dedicated COVID-19 Business Relief website containing technical resources and insights. We will be updating [this hub](#) regularly as new information becomes available. View our [COVID-19 resource hub here](#).*

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