

# Customs Procedures on Personal Property Imports into UK – March 2017

## Contents

Section A - Introduction

Section B - Basic Information

B.1 – ToR

B.2 – Alternate Reliefs

B.3 – Temporary Visits

B.4 – Returned Goods Relief or Returns from Short Postings

B.5 – Inherited Goods Relief

Section C - Guidance for Individual Persons & Families coming to UK

C.1 – Individual Responsibility for ToR Application

C.2 – Permanent establishment of UK Residence

C.3 – Proof-of-Address of previous residence before coming to UK

C.4 – Proof-Of-Identity for you and any family and dependants

C.5 – Coming to live in UK for employment purposes

C.6 – Application in English language

C.7 – Manifests & Packing Lists

C.8 – Pets

C.9 – Submitting the ToR Application

C.10 – HMRC Decision-making for ToR Relief

C.11 – Your Declarant acting on your behalf

C.12 – Obligations for 12 months after you arrive in UK

Section D - Guidance for the Declarants

D.1 – Declarant makes ToR declaration

D.2 – Declarant makes Free Circulation declaration for non-ToR items

D.3 – ToR declarations from Special Territories

D.4 – Using the client's unique authorisation code

D.5 – Completing value details for client's goods

D.6 – Interaction with Border Force

D.7 – Declarants familiarity with all guidance

At the end of each Section, the relevant guidance via hyperlinks to [www.gov.uk](http://www.gov.uk) have been provided as reference for the reader.

It is now standard practice to locate the detailed information on these webpages, so that updates and changes to these details are centrally controlled and maintained.

## A. Introduction

In accordance with UK Government ambitions for increased electronic declaration and with EU legislation, the old methods of paper-based declarations using C3, C5 and C104A forms are now obsolete and are being phased out.

Instead, an online application process for permission to use ToR Relief now exists on GOV.UK that then leads to proper C88/SAD electronic declarations using new Customs Procedure Codes (CPCs).

**To see the background information that has led to this change, you may find this information useful:**

[CIP 32 \(2016\)](#)

[CIP 08 \(2016\)](#)

[CIP 40 \(2015\)](#)

[CIP 14 \(2015\)](#)

[CIP 56 \(2014\)](#)

CIPs (Customs Information Papers) provide specific details on changes and developments for Customs controls and procedures.

## B. Basic Information

**B.1 ToR (Transfer of Residence) Relief** exists for those persons who wish to come to make the UK their place of normal residence. This means UK will be your main principle home.

This Relief is only available to **‘living persons’** and their personal property, so it is not available to trusts, companies, corporations, associations, groups or organisations. And there is no secondary homes relief – that was abolished several years ago.

**B.2** Alternate reliefs are available if you are a spouse or newly married partner coming to live in the UK, or if you are an overseas student (from outside the EU) coming to the UK for full-time study. There is also the option for Carnet use in some circumstances, for example where professional persons arrive in the UK temporarily for specific events, such as musicians for performances in UK, and athletes for sports events. Further details of Carnets can be found in Notice 104 below.

**B.3** If you only intend to temporarily visit the UK, then it’s possible other Customs procedures may be a better alternative. Look up the information for **Temporary Admission** with the guidance in Notice 3001, specifically [Annex C](#) using the link below.

**B.4** If you used to live in the UK and are returning to do so after spending three years or less outside the EU, including any short postings overseas, you may be entitled to use **RGR (Returned Goods Relief)** instead, depending upon your personal circumstances. To learn more about RGR, please read the information in Notice 236.

**B.5** If you are importing personal property that you inherited from a bequest left to you in a Will, you should not use ToR, and instead use **Inherited Goods Relief**. To learn more about this, please see the information included in Notice 368.

**Please note: we can only provide for ToR to the UK only. If you wish to have ToR in another EU Member state, then you must apply to that country’s Customs Authority. You may still import your personal property into the EU via the UK, but we cannot arrange customs clearance to ToR and instead, your consignment will be forwarded on to the destination country under Transit.**

**Useful reference links to outline the basic provisions involved:**

<https://www.gov.uk/moving-to-uk>

<https://www.gov.uk/bringing-food-animals-plants-into-uk>

<https://www.gov.uk/duty-free-goods>

<https://www.gov.uk/guidance/importing-goods-from-outside-the-eu>

<https://www.gov.uk/government/publications/notice-104-ata-and-cpd-carnets>

<https://www.gov.uk/government/publications/notice-236-returned-goods-relief>

<https://www.gov.uk/government/publications/notice-368-importing-inherited-goods-free-of-duty-and-vat>

<https://www.gov.uk/government/publications/notice-3001-special-procedures-for-the-union-customs-code>

**C. Guidance for Individual Persons & Families**

**C.1** You are now responsible for making your own application for ToR. This is because you need to demonstrate that you meet the qualifying criteria to then be given ToR Relief, that the items of personal property you intend to bring are eligible for the Relief and that you agree to abide by the obligations of the Relief once you have moved to the UK.

You need to complete the **ToR01 Application Process** as early as possible, with plenty of details on your personal circumstances, so that the decision-maker has all the necessary facts to hand. Generally we would encourage you to apply before shipping your personal property to UK.

We ask that you also provide any supporting documentation with your application that helps prove your circumstances.

**C.2** You need to tell us that you have a permanent place to live within the UK, in order to show you can establish your normal place of residence. You will not be able to use a work address or your employer's address. If you do not yet have details of your permanent residence, we will exceptionally accept a temporary address but you must provide an explanation why a permanent address is not yet established. We may then permit you a maximum of 6 months to notify us of your permanent address, you may have to provide a security to cover the import charges usually liable for your items during that period, and you will be subject to a higher level of scrutiny by customs.

Please notify us as soon as possible that you have an established residence in place in the UK, otherwise you will no longer qualify for ToR Relief and any security will be retained.

If you have a temporary residence address, you will also need to provide us an additional address for where your personal property will be held in storage.

**C.3** You must also be able to show that you have lived outside of the EU and UK for a **continuous period of 12 months minimum**. You need to provide official documents with dates to prove this – not just utility bills, but also bank statements, local authority or government documents, and information on rental or house purchases that can all be used as Proof-Of-Address.

**C.4** We also need you to provide us Proof-Of-Identity of you and any of your family or your dependants who will come to live in the UK with you. Copies of your passports will be required.

**C.5** If you are coming to the UK for employment purposes, a letter of support from your employer is also necessary.

**C.6** We would also ask you to provide all information in English language. We will reserve the right to ask you to provide translations if non-English language is present in your application.

C.7 You should also provide a packing list or manifest of the personal property you intend to bring to the UK. You should note that while you may qualify to use ToR Relief, not all of your personal property items may be eligible goods to that Relief. For example, any items you have only just acquired within the last 6 months cannot use ToR Relief, alcohol and tobacco products, professional trade tools and commercial transport vehicles are also not eligible. All these items can still be brought to the UK, it is just that you will have to pay import duties and charges for them.

That is why it is important that you provide the best possible details on your personal property in the packing list or manifest.

Details for the personal property items must include the following information:

- The Commodity Code (such as clothing, furniture, kitchen appliances, electronic items, etc.) so that the Duty Rate and VAT Rate can be properly identified for customs clearance purposes. Do not use Comm Code 9905 - this is not yet active in UK, pending CHIEF system replacement.
- The Valuation of the item, using invoices or receipts if available, or the insurance value of the item, or with agreed valuations using any of the methods laid down in Notice 252. Again, a value must be entered, even for used or second-hand items, for customs clearance purposes.
- And please declare any specific items you think might be on the 'Prohibited & Restricted' list – see the **'Travelling to the UK'** guidance below.

C.8 Your pets may also be included under ToR Relief as well. Please ensure that you abide by the pets/animal controls laid down in the APHA guidelines – more information on this is available in the guidance links below.

C.9 Once you have completed your Application using the ToR01 Process, you must print and/or save the finished copy. You may then either post it along with all supporting documents, or, you may email the completed application along with scanned/electronic copies of supporting documents, to the NCH (National Clearance Hub), using the contact details available below. Your e-mail should not exceed 10MB or it will be rejected.

If at any later point any details change, please notify the NCH staff as soon as possible, providing a clearly understood reference to your earlier application.

Once you have submitted your ToR01 Application, the time taken to process it will depend on how much detail you have provided. The decision process is usually quite prompt, but any lack of information you fail to provide could incur delays.

C.10 If you are successful and Relief for ToR is awarded, you will receive a unique authorisation code. You must look after this as it relates to your personal circumstances when moving to UK. If you are not successful in being awarded ToR Relief, your personal property must be imported via Free Circulation with all import duties and charges paid.

You may re-apply retrospectively for ToR Relief, once you are properly established in the UK, using the ToR01 process if you have new information or evidence to support your application, but you must do this as soon as possible and within 12 months of arrival in to the UK. If you are successful, you may be entitled to a refund of import charges.

C.11 When your Declarant – the shipping agent, the moving company or anyone else you have contracted to move your personal property to the UK – is ready to make the customs declarations at the UK frontier, they will need your unique authorisation code to complete a specific section of the electronic declaration.

You are responsible for using ToR Relief properly. You must also ensure that the Declarant carries out their part of the process properly as well. You may therefore want to ensure written instructions are in place for the Declarant to abide by, or that any contract drawn up for them to act upon your behalf outlines exactly what you expect from them to complete your relocation to the UK.

C.12 Once you are settled at your normal place of residence in the UK, you must keep any imported items that were allowed ToR Relief for a **minimum of 12 months**. This means you may not sell them, give them away, or loan them to anyone else, as you would have failed to maintain your post-import obligations to use the Relief and you will owe the relieved import duties and charges. You may always contact us to inform and discuss about any items that you may have to dispose of, and we can then advise you on what actions need to be taken.

#### **Useful reference links to provide more guidance:**

Information and Controls:

<https://www.gov.uk/government/publications/travelling-to-the-uk>

<https://www.gov.uk/duty-free-goods/banned-and-restricted-goods>

<https://www.gov.uk/trade-tariff>

<https://www.gov.uk/guidance/customs-clearance-for-transfers-of-residence-to-the-uk-and-eu>

Notices 3 (ToR & Visiting UK) and 252 (Valuation):

<https://www.gov.uk/government/publications/notice-3-bringing-your-belongings-pets-and-private-motor-vehicles-to-uk-from-outside-the-eu>

<https://www.gov.uk/government/publications/notice-252-valuation-of-imported-goods-for-customs-purposes-vat-and-trade-statistics>

ToR Application Process:

<https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>

Return Email Address for completed ToR01 Applications:

[nch.tor@hmrc.gsi.gov.uk](mailto:nch.tor@hmrc.gsi.gov.uk)

For NCH (National Clearance Hub) contact details:

<https://www.gov.uk/guidance/national-clearance-hub-for-goods-entering-leaving-or-transiting-the-eu>

#### D. Guidance for the Declarants (agents/shipping companies/removers)

D.1 As a Declarant, you are carrying out the shipping arrangements for your client, the Individual Person or Family who are coming to live in the UK.

You should use CPC **40 00 C01** on the C88/SAD, with their ToR unique authorisation code. This CPC can only be used for your clients who have been successfully granted ToR Relief. This authorisation code must be used on all and any consignments of their personal property, whether those consignments come via air, sea or by post, or a variation of those routes.

D.2 Please ensure only goods eligible to ToR Relief are declared via CPC 40 00 C01. This is why it is of vital importance that the client has provided an accurate manifest or packing list of their personal property. Any other items in their consignment that are not eligible to ToR must be imported using a declaration to Free Circulation, via CPC **40 00 000**, with the import duties and charges paid. See the information above in Section C as to what sort of items might be involved.

D.3 Please note that anyone coming to the UK from the Special Fiscal Territories (e.g. Channel Islands, Canaries, certain French territories, etc.) should use **49 00 C01** and **49 00 000** appropriately.

D.4 When completing the 40 00 C01 declaration, you should ensure that you make an entry into Box 44, along the lines of:

- Item level AI Statement **TOR01** and then the Applicant's unique authorisation code as the AI Statement text

Example of Box 44: **TOR01 – Jones2017A0401**

D.5 You need to ensure values are entered for the personal property items as well, even if those items are used or secondhand goods. If the client later fails to meet the mandatory obligations for ToR Relief, we will need those values to calculate any Customs debt.

D.6 As the client is now required to list any prohibited and restricted items as part of their ToR01 Application, such items cannot be declared to ToR and should not use CPC 40 00 C01. These items may instead need to be inspected before any clearance is permitted, so please follow the current usual procedures for P&R goods.

D.7 In the above sections you will see hyperlinks to further guidance available on GOV.UK. These all provide additional instruction and clarification on this area of importation into the UK and are for your benefit as well. It is recommended that all Declarants familiarize themselves with this content and establish a clear understanding of the material in order to advise their clients in the best manner possible.

---

Version 1

Created:

15 March 2017

Further information: E-mail: [policy.internationalpostal@hmrc.gsi.gov.uk](mailto:policy.internationalpostal@hmrc.gsi.gov.uk)

HMRC is changing how information is issued to customers. [Sign up to receive digital alerts.](#)

[Your Charter](#) explains what you can expect from us and what we expect from you.