

UK Transfer of Residence (TOR) Application Guide

The procedure for clearing personal belongings in to the UK has been reviewed and amended by HMRC for duty/ tax free importation, and the following will apply as of 01 April 2017. Please note that the C3 form will no longer be valid beyond 31 Mar 17.

In order to import personal belongings duty and tax free, an online application for Transfer of Residence (ToR) relief (ToR01) needs to be made to and approved by HMRC prior to a customs clearance application being made. Once approved, an applicant will be e-mailed a unique authorization code which they are required to provide the moving company.

If an importer does not have their code prior to their customs clearance entry being made they will be liable to pay any taxes and duties before Customs will release their goods. If subsequently an application for ToR Relief is successful they can claim a refund on any Taxes and Duties they have paid against items where Relief applies (within 6 months).

PROCEDURES FOR CUSTOMS CLEARANCE IN THE UK

The Consignee is required to complete an online application form. Click here -> <https://goo.gl/tdxqPN>

Below scanned documents must be emailed to NCH (National Clearance Hub) at nch.tor@hmrc.gsi.gov.uk
E-Mail size must not exceed 10 MB. If the e-mail exceeds 10 MB, you can split the attachments into few e-mails with subject line 1 of 3, 2 of 3 etc for example. You must apply without delay as soon as possible before the moving date.

- Online Form ToRO1 – must be printed and signed
- Self Prepared Valued Inventory List
- Passport copy + UAE Residence Visa Copy (Valid/ Cancelled) for yourself and all members of your family moving with you from UAE to UK
- Proof of Employment in UAE – employment contract/ letter of employment for the time period you were in UAE or minimum the last 12 consecutive months before your departure from UAE
- Proof of Address in UAE – house purchase details/ rental agreement for the time period you were in UAE or minimum the last 12 consecutive months before departure from UAE. Other supporting documents can be added such as utility bills, local government documents, bank statements etc
- Proof If you are coming to UK for employment – employment contract/ letter of employment as proof of relocation from UAE to UK
- Proof of Address in UK – house purchase details/ rental agreement as proof of relocation from UAE to UK. If you do not have details of your permanent residence, you must provide an explanation why a permanent address is not yet established.
- Plus any other supporting documents to prove that the consignee qualifies for relief from duties and taxes

HMRC will notify the consignee of the Unique Authorization Number (UAN) via return e-mail within 2 to 5 weeks and this must be given to the Moving Company so that the clearance request can be lodged with HMRC prior to the arrival of the goods.

This package contains the following – Page 2 to 7 (Guide for ToRO1) and Page 8 to 14 (Sample ToRO1)

PLEASE NOTE: The information contained within this package is intended to act as a guide only. The exact process for ToR applications and Customs clearance processes are subject to change and interpretation, particularly at this time. We expect some amendments will be applied to the process and forms for a while after the new process is implemented and improvements are identified. We cannot be held responsible for notifying of any changes, so it must be made clear the importer/owner of the goods is responsible for making themselves aware of the procedures to follow for shipments to the UK and what is required of them. We will do everything we can to make their importation as smooth as possible.

21st May, 2017
V 1.10

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

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At the end of each Section, the relevant guidance via hyperlinks to 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

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

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.



Apply for a transfer of residence

About this form

This form is designed to be filled in on screen. You must answer all the questions except those marked 'optional'. You can't save the form but once you've completed it you'll be able to print a copy and post it.

Use this form to apply for approval to transfer your normal place of residence. An approval allows you to import goods into the United Kingdom (UK) with relief from import duties and charges. The goods in question must be destined for the UK only. If you are not claiming relief in the UK don't complete this form. Either use transit to move your goods to the other member state(s) or declare the goods to free circulation in the UK paying duties as required and claim retrospective transfer of residence in your member state of destination.

Conditions

To obtain the relief you must:

- be moving from a country outside the European Union (EU) to the UK, in order to live in the UK. You're thereby transferring your normal place of residence to the UK
- have lived outside the EU for at least the last 12 consecutive months
- have used and had possession of the goods for at least the last 6 consecutive months
- have used the goods and are going to continue using them in the new place of residence in the UK for at least the next 12 months
- be importing the goods within 12 months of coming to live in the UK
- not lend out, pledge, give away, hire out or transfer the goods within the first 12 months after the date on which they were imported

The relief does not apply to:

- alcoholic beverages
- tobacco and tobacco products
- commercial vehicles
- articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts

Applicant's details

Full name

Sherlock Holmes

State here your new address of your normal place of residence in the UK

New UK residential address

Line 1

221b Baker St

Line 2

Marylebone, London

Line 3 (optional)

Postcode

NW1 6XE

Do you have a telephone or mobile number?

- Yes
- No

Telephone or mobile number

+44 20 7224 3688

Do you have an email address or other means of contact?

- Yes
- No

Your email address or other means of contact

curator@sherlock-holmes.co.uk

Do you have a National Insurance number?

- Yes
- No

National Insurance number

QQ123456A

Date of birth

06 01 1954

Your new situation in the UK

From what date have you lived, or from what date do you expect to live in the UK?

01 04 2017

What are you planning to do in UK or other country of the European Union?

- Work or self-employment
- Study or follow a course
- Other, namely, spouse/partner military secondments, etc.,

Name of employer or self-employed

Holmes Detective Agency

Business address

Is this address in the UK?

- Yes
- No

Line 1

15 Cabot Square

Line 2

Canary Wharf, London

Line 3 (optional)

Postcode

E14 4QT

Family and/or partner details

Is your family and/or partner also coming to the UK?

 Yes No

Family member or partner details 1

Full name

Mary Russell

Date of birth

02 01 1958

This has no influence for immigration purposes. The Home Office, the Border Force and the UK Immigration Service are responsible for visa and immigration control.

Your situation in the country outside the European Union (EU)

These questions relate to the period you lived in a country outside the EU before moving to UK.

Where did you reside before moving to the UK

Dubai, UAE

International address

Line 1

Apt 1001, World Trade Center

Line 2

Dubai

Line 3 (optional)

Country

UAE

Date you stopped living at the address

01 04 2017

Did you own your home or rent a home?

- Own home, enclose a copy of the purchase agreement
 Rental home, enclose a copy of the tenancy agreement
 Other

During your stay in the country outside the European Union (EU)

During your stay in the country outside the EU, did you already own your home in the UK or other country of the EU?

- Yes
 No

Address

Is this address in the UK?

- Yes
 No

Line 1

221b Baker St

Line 2

Marylebone, London

Line 3 (optional)

Postcode

NW1 6XE

Date of departure

01 04 2015

Have you previously lived in the UK or another country of the European Union (EU)?

Have you ever lived in the UK or another country of the EU?

- Yes
 No

When did you leave the UK or other country of the EU?

01 04 2015

Why did you leave the UK or other country of the EU?

- Work
- Study or training
- Other, namely

Name of employer

Emirates Private Detective Agency

Address

Is this address in the UK?

- Yes
- No

Line 1

Villa 57, Jumeirah Beach Road

Line 2

Dubai

Line 3 (optional)

Country

UAE

Means of transport

Are you importing a means of transport?

- Yes
- No

Pets, livestock and animals

Are you importing any pets or animals?

- Yes
- No

Other reliefs or exemptions from tax

Have you applied for a relief or an exemption from tax for the same goods elsewhere?

- Yes
- No

Date of entry

Dates you expect the goods and/or animals to arrive 1

Are they already here?

- The goods have arrived in the UK
- The goods have not arrived in the UK
- The pets and/or animals have arrived in the UK
- The pets and/or animals have not arrived in the UK

Date the goods will arrive in the UK

01	05	2017
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Declaration

- I confirm that the information I have given is correct

When you've printed the form, please sign and date it in the appropriate boxes.

Signature



Date

DD MM YYYY

01	04	2017
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Full name

Sherlock Holmes

Current place of residence

Dubai

Number of enclosures

5

What to do now

Please send the completed form to:

HM Revenue and Customs
 National Clearance Hub
 Ralli Quays
 3 Stanley Street
 SALFORD
 M60 9LA

Enclosures

The following documents should be enclosed with your application:

- a copy of your passport, including your visa if necessary
- proof of registration
this document should show you've taken up residence in the UK or another country of the European Union (EU), and the date on which you did so. You may also send some other, comparable document which provides reasonable evidence for this purpose
- two signed lists of goods
State the goods you wish to import on this list
- invoices, proofs of guarantee etc. for the goods you wish to import (commercial documents)

Enclose copies of any documents which show you're going to live in the EU, for example:

- your employment contract
- your employer's statement
- your work permit
- your tenancy or purchase agreement for the home you plan to live in