#### **UK CUSTOMS CLEARANCE PROCESS**

Please note that as part of the clearance process in UK starting April 2017 for deliveries in UK as well as European destinations, please note below the procedures:

#### 1<sup>st</sup> Category | Delivery within UK

**MANDATORY:** You are required to submit a "Valued Inventory Listing for UK Customs" before the packing date to the moving company. It is preferable to use very low second hand values when filling out this form. Further to filling out this form you have 2 options in regards to customs clearance of your goods as below:

## Option 1) Customs Clearance without paying Duty/ Tax

In order to clear your goods duty/ tax free you need to apply for Transfer of Residence (TOR) via e-mail to UK Customs who will then review your application and provide you via return e-mail a Unique Authorization Number (UAN). This UAN must be immediately forwarded to the moving company without any delay latest 1 week before the container's arrival into UK.

You must apply for TOR as soon as you are aware that you will be leaving for the UK as they will take anywhere between 2 to 5 Weeks to send you your UAN. If you have already applied and are still waiting for the UAN, you can call HMRC on below numbers to try to expedite the process:

National Clearance Hub Helpline (for general enquiries on applications): 0300 058 8454 National Advice Service (for "Duty & Tax" enquiries): 0300 200 3700

In the event you are not able to get the UAN number then we will need to proceed with Option 2

## **Option 2) Customs Clearance with paying Duty/ Tax**

If you are not able to provide the UAN latest 1 week before container arrival then the "Valued Inventory Listing for UK Customs" that you are required to submit would be used for customs clearing the shipment. There will be approximate duty/ tax of 20-30% on the shipment payable directly to the agent at destination before delivery can be arranged. However once your TOR application is successful and you have the UAN, you can claim back the duty/ tax paid to UK Customs within 6 months. You will need to directly coordinate with UK Customs for claiming back the Duty/ Tax paid.

# 2<sup>nd</sup> Category | Delivery outside UK (European Destinations)

**Only Option** – You are required to submit a "Valued Inventory Listing for UK Customs" before the packing date to the moving company. It is preferable to use very low second hand values when filling out this form. There will be approximate duty/ tax of 20-30% on the shipment payable directly to the agent at destination before delivery can be arranged.

Customer Name		
Date		
Signature		
	End of the Form	UKEXP Form 101   21 May-17