

DOCUMENTATION REQUIREMENTS FOR IMPORT OF HOUSEHOLD GOODS AND PERSONAL EFFECTS TO THE UK

To obtain Relief under Transfer of Normal Residence to the UK (ToR)

You and your effects should meet the following criteria:

- You have resided for at least 12 months in country of origin outside the EU, prior to shipment packing date.
- The consignment consists of all normal, household effects that have been used by you for at least 6 months prior to shipment packing date.
- You are moving your normal home to the UK
- There are no effects which would be liable to duty or tax
- The effects are expected to arrive no more than 6 months prior or 12 months after your own arrival date.
- You intend to reside and use all effects for at least 12 months in the UK

Then tax and duty relief must be sought by completion of:

- Tor1 form, which is now available from UK customs website at:

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

It is recommended that this is completed and submitted prior to your effects being packed at the point of origin as this should allow suitable time for customs to receive your documents, verify that you meet the requirements, then provide you with your ToR reference. Please note this is only a pre-approval and subject to confirmation at the actual time of arrival of your shipment into the UK port.

YOUR SHIPMENT WILL NOT CLEAR CUSTOMS WITHOUT YOUR TOR REFERENCE NUMBER.

Therefore though it is possible to submit your documents after shipping this could result in your shipment arriving before you have received your ToR reference and therefore subject to associated delays and extra charges.

The form must be fully completed online with all the necessary information for you, any travelling family members and your effects. You will then need to sign the document ready to submit along with as many of the documents, or suitable alternatives, as noted in the form:

- Copy of passport photo page and relevant visas of all travelling family members listed
- Copy of purchase / rental agreement to show residency at point of origin for at least 12 months prior to shipping
- Copy of purchase / rental agreement for your residence in the UK, or, alternatively
 - Contract of employment from UK employer
 - Letter / statement from UK employer
 - Work permit
- Lists of the effects, including a valuation (which we will also require copy of):
 - Surveyed appraisal of your effects
 - Insurance proposal form, this will also be suitable as valuation
 - Packing list, if it has been completed
 - Other suitable document

We would be pleased to receive any queries you may have and / or copies of your completed documents and supporting documents so that we may review and provide guidance prior to your final

submission, from your own private e-mail account, to customs to nch.tor@hmrc.gsi.gov.uk and copy in info@express-exports.co.uk

NOTE – Maximum e-mail size to gov.uk is 10 MB, if necessary please split submission and clearly mark: 1 of ; 2 of ...

Once you have received your ToR Reference please forward to our office along with your valued list of effects and we will submit to customs office at UK port once your shipment has arrived.

The Relief does not apply to:

Taxable / Dutiable goods:

Alcoholic beverages

Tobacco and tobacco products

Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts

New effects owned and used for less than 6 months

Other taxable / dutiable goods

If any of these items are included in your shipment they cannot enter under ToR and will be subject to separate customs process for which there will be an additional charge along with the tax and duty levied.

Please seek our advice prior to including any of the above items

Secondary home:

Furnishing a secondary home in the UK or giving up secondary home overseas

Any effects entering under this status will not enter under ToR.

It should be assumed that any effects shipped under this status will attract tax and duty and we will require invoices / receipts / signed declaration to show value on which tax and duty will be applied.

It may be possible to provide documentation to seek re-entry of UK effects on which UK tax has been previously paid.

Inheritance goods

For shipments of household effects bequeathed to the beneficiary in the UK.

Tax and duty relief can be sought by completion of:

C1421, available at <https://www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421>

Supporting documents required: Copy of will and / or death certificate

Shipment value will be required.

As for ToR, the Relief does not apply to:

Taxable / Dutiable goods:

Alcoholic beverages

Tobacco and tobacco products

Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts

New effects owned and used for less than 6 months

Other taxable / dutiable goods

If any of these items are included in your shipment they cannot enter under ToR and will be subject to separate customs process for which there will be an additional charge along with the tax and duty levied.

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