



TRANSFER OF RESIDENCE (TOR) FOR UNITED KINGDOM, INBOUND SHIPMENTS FROM OUTSIDE OF THE EUROPEAN UNION (EU)

This document provides instructions around the shipment clearance process of your personal household goods coming into the UK from outside the EU

Background

- Effective 1st April 2017, any private individuals who import personal possessions into the UK from outside of the EU will need to apply for a Transfer of Residence (ToR)
- Individuals must complete a ToR application for themselves and family members (if applicable)
- The ToR application is filed online via Her Majesty's Revenue & Customs (HMRC) website
- The following steps are to apply for UK Customs Relief (e.g. free of import duty and VAT) on your personal household effects
- To qualify for import relief, you must:
 - Be moving from a country outside of the EU to the UK (to live in the UK)
 - Have lived abroad outside of the UK (and/or EU) for at least 12 consecutive months
 - Have owned and used the goods abroad for at least 6 consecutive months
 - Continue to own and use the goods (in the UK) for at least the next 12 months
 - Be importing the goods within 12 months of your arrival date into the UK
- Import relief does **not** apply to
 - Alcoholic beverages, tobacco and tobacco products
 - Articles for use in the trade profession (tools of trade)
 - Household goods and personal property intended for a secondary home
 - New goods which are less than 6 months' old
 - Goods for commercial use
- We recommend avoiding shipments of the above goods where relief does **not** apply
- In the event, you decide to ship these items, they must be declared and you will have to pay customs import duty and VAT on the items (this will **not** be reimbursed by the employer)
- If you ship items which do not qualify for import relief, you will be asked to make a separate valued inventory list of the dutiable items, duty and VAT will be calculated on these items
- Please contact your move coordinator in the origin locations so they can guide you on the above

Client Guidelines – What you need to do:

1. Please go to the ToR HMRC hyperlink and complete your details to file the ToR application <https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>
2. Once you have completed the online ToR application, please print off the ToR form and sign
3. Once signed, please scan and mail the form to the following email address (nch.tor@hmrc.gsi.gov.uk) and copy your move coordinator and RMC advisor with the following supporting documents below

- a. A copy of your passport (picture page) together with your approved visa (if applicable), this will also be required for your entire family transferring residence (if applicable)
 - b. Proof of registration (detailing you taking up residence in the UK and the date on which you did so. You may also send some other comparable document which provides reasonable evidence of this purpose listed under point 4.)
 - c. Proof of residency outside of the EU for over 12 months e.g. rental agreement of a property outside of the UK, or bank statements or utility bills
 - d. Signed descriptive list of packing goods in English (e.g. the goods you wish to import)
 - i. If you do not have this already then, this list will be drawn up when the pack and load takes place by the crew, the list should avoid items such as miscellaneous, personal items or packed by owner
 - ii. Alternatively, a detailed, valued and signed survey list or a signed insurance contents list can be provided prior to packing
 - e. Please note, we recommend you email the application and **not** mail to avoid delays
 - f. The application will ask for estimated arrival date of your shipment(s) in to the UK an estimate will suffice at this stage
 - i. For air/road shipments please use a date 2 weeks after your estimated pack date
 - ii. For sea shipments please use a date 5 weeks after your estimated pack date
4. The following documents will support the application, please enclose copies of any documents which show you're going to live in the UK – for example
- a. Your employment contract
 - b. Your employer's statement
 - c. Your work permit
 - d. Your tenancy or purchase agreement for the home you plan to live in
5. Please note your ToR application should not exceed the **7 MB limit** (please zip the file or sent the application attachments in two/three separate emails)
6. Once your ToR application has been filed (by email) you will receive an automated reply if successful
- a. If you receive a bounce back email, then the document attached have exceeded the **7 MB maximum limit** and should be resent in multiple emails (please rescan to reduce the size of the attachment or zip into a file)
 - b. Please note this is not authorization to send your goods or customs clearance
 - c. The replay email text suggest that goods will clear customs within 2-3 hours, this does not apply to household goods/personal effect shipments under ToR so please disregard this comment
 - d. HMRC will contact you via the email address you have provided on the application, please ensure you will have access to the email account
 - e. The approximate timeline for HMRC to assess a successful application is **20 working days**
 - f. HMRC will issue the **Unique Reference Number (URN)** for your shipment to the email address
 - g. Once you are in receipt of the URN, please provide this to your move coordinator **immediately** and RMC adviser
7. Post Clearance
- a. All items in your consignment declared must be retained by you at your residence for minimum period of 12 months from date of import into UK



- b. No items may be sold, loaned, gifted or transferred, failure to comply with this post-import restriction can lead to demand of immediate payment of previously relieved import duties and charges

Employer requires you to obtain the URN number before your personal possessions can be released from your departure country into the UK (to avoid additional port/airport storage charges, delays)

Watch Outs:

- The employee household goods partner cannot submit the ToR application on your behalf due to legislation requirements as you are the owner of the goods
- Please note you cannot save your online application and return to it later (you must complete it in its entirety and print off to sign), please allow 30 mins to file the ToR application
- If you ship items where import relief does not apply there is a possibility that customs clearance of your goods will take longer
- The ToR process also applies to pet shipments, if you are shipping a pet then please detail this on your ToR application and contact your RMC
- If a URN has not been received within 20 working days, you should contact HMRC (UK Customs) directly and provide the email address which you used to make the application
 - Contact telephone +44(0) 3000 588 454 (Monday-Friday during UK business hours)

Further Information on ToR:

- Customs clearance for transfers of residence to the UK and EU
 - <https://www.gov.uk/guidance/custom-clearance-for-transfers-of-residence-to-the-UK-and-eu>
- Bringing your belongings, pets and private motor vehicles to the UK from outside the EU
 - <https://www.gov.uk/government/publications/notice-3-bringing-your-belongings-pets-and-private-motor-vehicles-to-uk-from-outside-the-eu>

Help?:

- If you need help on any of the above, please contact your move coordinator in the origin location or your RMC
- HMRC questions or queries – you can call the HMRC import line
 - Monday to Friday 8am to 6pm GMT on +44 (0) 300 588 454
 - Out of hours 6pm to 8am GMT on +44 (0) 300 588 401
 - Weekends and UK bank holidays pm +44 (0) 300 588 401