

# NEW UK TRANSFER OF RESIDENCE (TOR) Applications & Customs Clearance Procedures



## Applications & Customs Clearance Procedures

- ◆ The UK Customs Form C3 (for importation of used household & personal effects) & Customs Form C104A (for Motor Vehicles) are now obsolete.
- ◆ The new 'ToR01' Application Form is the replacement process and it is an online application that must be completed by the importer / owner of the goods (note - we cannot complete the form for them).
- ◆ The individual moving must complete the application for themselves and their family to obtain authorisation for Transfer of Residence relief to the UK. This authorisation is for the UK ONLY and cannot be used for people moving goods to other countries in Europe.
- ◆ The shipper will therefore need to go online to apply for a Transfer of Residence (ToR), using the link below, and wait for an approval, known as a Unique Reference Number (URN), from HM Customs. The URN allows the shipper to import their personal effects & household goods into the UK with relief from import duties and charges, except for items which are excluded from ToR such as alcohol, tobacco, new items and items under 6 months old.
- ◆ The application should be made before the packing of a shipper's effects and we strongly recommend that shipments are not forwarded until approval is granted, the URN number is issued, and we confirm we have been given the URN by the shipper.
- ◆ Two copies of a list of items will be required at the application stage. As the packing list will not be available at this stage, 2 x copies of the Survey List, Insurance Form without values, or a shipper's own list, will be acceptable to HMRC, as this will give them an indication of the items to be shipped. Whichever list the shipper uses must be signed by them.
- ◆ It is very important to understand that we can no longer clear a shipment through UK Customs without the URN and, therefore, if a shipment arrives into the UK without a URN number, it is likely that storage, port or airport storage, container demurrage charges etc. will be incurred until the URN number is available and release by Customs is given.
- ◆ Please guide and instruct your client to visit the link below and complete the application form as early in the moving process as possible:

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

- ◆ On the shipper's application, they must ensure that their full name is written in the subject line. If this is not done, it will delay the processing of their application, but could also result in a rejection of their application.
- ◆ Once the form has been completed, it needs to be printed, signed and scanned/e-mailed to the below address attaching the enclosures detailed on the website (these will depend on what the assignee declares on the application):

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

- ◆ There have been issues with this email address so, as an alternative, the form and enclosures can also be sent by hard copy in the post to:

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

## Maximum Size of E-Mail Attachments:

- ◆ We have been advised that the maximum size e-mail which the HMRC website can handle is 6MB and that their website does not send automated "rejected due to size" responses, so if a shipper has attachments larger than 6MB, it is likely their e-mail will be not be received. They should therefore split any large attachments and send them in more than one e-mail. Each e-mail should have the shipper's name in the subject line, plus "attachment 1", "attachment 2", etc.
- ◆ What number does the shipper need to call if they want to speak to the ToR team and check on the status of their application?
  - ◆ National Clearance Hub Helpline (for general enquiries on applications): 0300 058 8454
  - ◆ National Advice Service (for "Duty & Tax" enquiries): 0300 200 3700
- ◆ If a shipper has an Air AND a Sea shipment, they only have to apply for one Unique Reference Number (URN) and not apply for a separate URN, so long as both lists are submitted at the same time as the assignee's initial on-line application.
- ◆ The same URN can be applied to any further import shipments to the UK within a 12 month period from the importer's arrival date into the UK (the date they use when applying for their initial URN) and as long as a list of items for the future shipment is sent at the same time as the initial ToR Application. If the shipper decides to have another shipment a few months later, but the list of those goods were not included in the original ToR application, they would need to submit a new ToR application, detailing the goods they wish to import.
- ◆ On EVERY shipment, please also note that we must have a total replacement value of the shipper's effects AND details of their UK address.
- ◆ The total replacement value can be the value declared on their insurance form (if they completed one), but we need the total replacement value of their effects irrespective of whether Gerson Relocation or another agent insures their effects, or whether their effects are being insured or not.
- ◆ For the shipper's UK address, they need to inform customs that they have a permanent place to live within the UK. They will not be able to use a work address or their employer's address. If they do not yet have details of their permanent residence, customs will accept a temporary address, but they must provide an explanation why a permanent address is not yet established. HM Customs may then permit the client a maximum of 6 months to notify them of their permanent address. They may have to provide a form of security to cover the import charges usually liable for their items during that period, and they will be subject to a higher level of scrutiny by customs. They need to notify customs as soon as possible that they have an established residence in place in the UK, otherwise they will no longer qualify for ToR Relief and any security will be retained.
- ◆ If the shipper has a temporary residence address, they will also need to provide customs with an additional address for where their personal property will be held in storage, if their effects are not being delivered straight away.
- ◆ Please remember that we have no influence over UK Customs, and cannot influence the application process in any way whatsoever. Clearance of goods has therefore become a two stage process with application for ToR and granting of the URN at the start, then arrival of the goods and clearance based on that URN, following that.
- ◆ The final page of the ToR01 Form asks that the shipper provides certain other documents as well.
- ◆ Every case / scenario will be different and not everyone will need to produce ALL of the documents listed below.

## ***The ToR01 Application asks that the following should also be provided:***

- ◆ A copy of the Face-Plate of the individual's current Passport, including their Visa if necessary
- ◆ Proof or Registration / UK Residence Permit / Document proving that the individual has taken or is taking up residence in the UK

- ◆ 2 x signed copies of the list of goods – this can be the packing list, survey list, insurance form without values, or the individual's own list
- ◆ Employment Contract
- ◆ Work Permit
- ◆ Tenancy or Purchase Agreement for the home that the individual plans to live in or a written explanation of the individual's accommodation intentions with address
- ◆ The new ToR process asks for "proof of residence in the UK". However, if an assignee has been renting out their property in the UK, all bills to that address would have been under their tenant's name. Their mortgage deeds will more than likely be held with their solicitor, so how would they be able to prove that this is their residence? What documents could prove this?
- ◆ HMRC has not issued a "definitive" list, but just suggest in the ToR application that documents such as visa, tenancy, employment contract, employer's statement, work permit or any other "proof of registration".
- ◆ They have only stated that they will apply "reasonableness" to any documents or statements provided (and we believe that they are not likely to be difficult/pedantic or obstructive as a matter of policy)
- ◆ In the case of the scenario above, we would have thought that a letter from them in explanation and supporting letter or email from their solicitor would suffice.

### Pet Shipments

- ◆ Pets may also be included under ToR relief as well. The shipper only needs to apply for ToR once, which will cover all of their shipments - as long as they provide details of the Pet Shipment in their initial application. If they don't include details of their Pet Shipment, they will need to make a separate ToR application and a separate URN will be sent to them in due course.
- ◆ HMRC will accept that an animal is their pet if they have had it in their possession and use under the same circumstances as personal effects and household goods - for a minimum of 6 months.

### Items Excluded from ToR such as Alcohol, Tobacco, New Items or Items Under 6 months old:

- ◆ Importers do not declare the "excluded items" on the ToR01 application. These items have to be declared at the time of the actual Import Clearance declaration performed by our clearing agent at the Port/Airport of entry.
- ◆ If the shipper has any items to declare which are not entitled to ToR relief, items such as Alcohol, Tobacco, New Items, or Items under 6 months old, they should complete our separate 'Declaration of Items Not entitled to TOR01 Relief' form attached.
- ◆ When there are goods that are excluded from ToR01 relief, our clearing agent has to declare the excluded items to HMRC and calculate the Import Duty & VAT at Port of Arrival. In order for us to do this, they need details of the items.

### What options are there if the ToR01 approval has not been received at time of a shipment's arrival into the UK?

#### There are three options:

1. Leave Cargo at Port thereby incurring Rent & Demurrage, pending ToR approval:
  - ◆ All you can do is chase up the ToR application with the shipper and make sure you consider and understand Rent/Demurrage/Storage costs will apply. Keep us updated on progress.

2. Move Cargo under T1 Transit document to Customs controlled / Bonded warehouse:
  - ◆ Advise us if you want to move cargo to your nominated Approved Bonded warehouse. Our Clearing Agent can then submit the T1 transit movement declaration to the Port / UK Border force / HMRC and wait for their approval to allow the consignment to proceed to the chosen Customs controlled Bonded Warehouse. Extra charges will apply.
3. Clear goods outright paying any Import Duty & VAT, then make a refund application once approval has been granted.
  - ◆ Clear goods outright for free movement in UK by paying all potential Import Duty, Excise & VAT to HMRC. The charges can be very high. Once this has been done, the goods can be delivered.
  - ◆ The Importer, once in receipt of a retrospective approval (URN no.) to ToR by HMRC, should be entitled to apply for a refund of the Import Duty & VAT (but not on any Alcoholic Wines, Spirits, Beer or Tobacco products) relief.
  - ◆ We have been advised that it takes around 6-8 weeks for any amount to be refunded.
  - ◆ In order to complete a declaration to HMRC, our clearing agent will need a detailed list of the goods and their current intrinsic values so they can correctly declare to HMRC and will therefore require the following:
    - ◆ Valued Inventory – this can be the packing list with replacement values written beside each item
    - ◆ Freight Costs from Origin to UK Port – so you would need to advise us of the cost
  - ◆ If a shipper decides to pay customs Duties & Taxes, and not claim a subsequent refund, then they do not have to apply for ToR (as ToR is basically relief on Duties & Taxes).
  - ◆ If we are asked to pay the customs duties & taxes on behalf of the shipper and are asked to invoice the shipper directly for these charges, we will charge an administration fee @ 5% of the total customs duties & taxes charge (GBP 50.00 minimum).

### How much 'free time' do you get at Port of Entry / Terminal, if the ToR has not been granted?:

- ◆ For Air shipments sent with no ToR granted, the clearing agent can collect the shipment from the airline in the normal way with a 24 hour free period in their bonded warehouse, after which storage charges would apply.
- ◆ For Sea shipments sent with no ToR granted, the number of 'free' days at the port usually ranges between 5-7 days, but this depends on which shipping line is used, which contract the shipment is sent under and which port the shipment arrives into.

### If a shipper is furnishing a secondary home:

The shipper has to declare goods and pay import Duty & VAT. This is done on a Commercial Import Entry (C88) completed by our clearing agent at the Port, but to do so we will need;

- ◆ Importers Name and UK Address.
- ◆ Documents: Packing List, Invoice for goods, or, if second-hand, a detailed valued Inventory.
- ◆ We also need a Declaration / Letter of Explanation.
- ◆ If the private importer is a trader, then they need to apply for an EORI Number.

# Declaration of Items Not Entitled to TOR01 Relief

## Part A

| Type of goods  | Description of goods   | Quantity eg Number of Bottles | Country where obtained and if duty/tax free | Price paid OR Present Value |
|--|------------------------|-------------------------------|---|-----------------------------|
| <b>Tobacco products</b><br>Cigarettes, cigarillos, cigars, other tobacco                           | If none, write "NONE". |                               |   |                             |
| <b>Spirits (including liqueurs)</b><br>brand name<br>strength<br>bottle size<br>quantity remaining | If none, write "NONE". |                               |   |                             |
| <b>Wine</b><br>type<br>bottle size<br>quantity remaining   | If none, write "NONE". |                               |   |                             |
| <b>Perfume/Toilet Water</b><br>type<br>bottle size<br>quantity remaining                           | If none, write "NONE". |                               |   |                             |
| <b>Tools of trade</b>  | If none, write "NONE". |                               |   |                             |
| <b>Goods for commercial use</b><br>(including goods intended for sale in the UK)                   | If none, write "NONE". |                               |   |                             |
| <b>Prohibited and restricted goods</b><br>See the list below before completing                     | If none, write "NONE". |                               |   |                             |

**If you have used all the space, add continuation sheet(s). Please number and sign each sheet.**

|   |
|---|
| <p><b>Prohibited and restricted goods include:</b></p> <p>Controlled drugs such as opium, heroin, cocaine, MDMA (Ecstasy), morphine, cannabis, amphetamines and lysergide (LSD).<br/> Firearms (<i>including gas pistols, electric shock batons, stun guns and similar weapons</i>),<br/> ammunition and explosives (including flares incorporating a barrel).<br/> Indecent or obscene material featuring children.<br/> Pornographic material that cannot be freely purchased in the UK.<br/> Flick knives, butterfly knives and certain other offensive weapons and some martial arts weapons.<br/> Counterfeit currency.<br/> Radio transmitters (walkie-talkies, Citizen Band Radios, cordless telephones etc.) not approved for use in the UK.<br/> Meat and poultry; any other animal products.<br/> Plants and plant produce including trees and shrubs, potatoes and certain other vegetables, fruit, bulbs and seeds.<br/> Animals, birds and fish, whether alive or dead (eg stuffed), parts and articles derived from protected species including furskins,<br/> ivory, reptile leather, stony corals and goods made from them.</p> |
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# Declaration of Items Not Entitled to TOR01 Relief

## Part B

Other goods which may be liable to import charges and not already listed on Part A

| Description of goods<br>If you have no goods to list, please write "NONE" | Quantity | Country where obtained and if duty/tax free | Date obtained | Price paid OR Present value |
|---|----------|---|---------------|-----------------------------|
|   |          |   |               |                             |

|  |   |
|--|---|
| <b>Warning</b>   | <b>Imports are examined by Customs and there are heavy penalties for making false declarations including possible forfeiture of goods.</b>  |
| <b>Declaration</b><br><br><b>This must be signed by the importer of the goods and NOT by an agent.</b> | <p>I confirm that aside from the items listed above, all other items in my shipment to the UK have been in my possession for more than 6 months.</p> <p style="text-align: center;">Name _____</p> <p style="text-align: center;">Signature _____</p> <p style="text-align: center;">Date _____</p> |



*"The attention is in the detail"*