

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



## Applications & Customs Clearance Procedures

- ◆ You must complete the application for you and your family to obtain authorisation for Transfer of Residence relief to the UK. This authorisation is for the UK ONLY and cannot be used for moving goods to other countries in Europe.
- ◆ If your shipment is being packed soon, you will need to go online to apply for a Transfer of Residence (ToR), using the link below, and wait for an approval from HM Customs. That approval is given in the form of a Unique Reference Number (URN) and will allow you to import your 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 your effects and we strongly recommend that your shipment is not forwarded until approval is granted, the URN number is issued, and you have given us your URN.
- ◆ 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 because your items will not have been packed, 2 x copies of the Survey List, an Insurance Form without values, or your own list, will be acceptable to HMRC, as this will give them an indication of the items to be shipped. You must sign these lists with your signature.
- ◆ We are not able to clear your shipment through UK Customs without the URN, and, therefore if your shipment arrives into the UK without a URN, it is likely that storage, port or airport storage, container demurrage charges etc. will be incurred until the URN is available and release by Customs is given.
- ◆ Please visit the link below and complete the on-line application form:

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

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

you have enclosures larger than 6MB, it is likely your e-mail will be not be received. You should therefore split any large attachments and send them in more than one e-mail. Each e-mail should have your name in the subject line, plus "attachment 1/2", attachment 2/2", etc.

- ◆ What number do I need to call if I want to speak to the ToR team and check on the status of my application?
- ◆ National Clearance Hub Helpline (for general enquiries on applications): 0300 058 8454
- ◆ National Advice Service (for "Duty & Tax" enquiries): 0300 200 3700
- ◆ If you have an Air AND a Sea shipment, you 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 your initial on-line application.
- ◆ The same URN can be applied to any further import shipments to the UK within a 12 month period from your arrival date into the UK (the date you use when applying for your initial URN) and as long as a list of items for the future shipment is sent at the same time as your initial ToR Application. If you decide to have another shipment a few months later, but the list of those goods were not included in your original ToR application, you would need to submit a new ToR application, detailing the goods you wish to import.
- ◆ On EVERY shipment, please also note that we must have a total replacement value of your effects AND your UK address.
- ◆ The total replacement value can be the value declared on your insurance form (if you completed one), but we need the total replacement value of your effects irrespective of whether Gerson Relocation or another agent is insuring your effects, or whether your effects are being insured or not.
- ◆ For your UK address, you need to inform customs that you have a permanent place to live within the UK. 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, customs will accept a temporary address, but you must provide an explanation why a permanent address is not yet established. HM Customs may then permit you a maximum of 6 months to notify them of your permanent address. You may have to provide a form of 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. You need to notify customs 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 customs with an additional address for where your personal property will be held in storage, if your effects are not being delivered straight away.
- ◆ The final page of the ToR01 Form asks that you provide certain other documents.
- ◆ 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 your current Passport, including your Visa if necessary
- ◆ Proof of Registration / UK Residence Permit / Document proving that you have or are 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 your own list
- ◆ Employment Contract
- ◆ Work Permit
- ◆ Tenancy or Purchase Agreement for the home that you plan to live in or a written explanation of the your accommodation intentions with address

- ◆ The new ToR process asks for “proof of residence in the UK”. However, if you have been renting out your property in the UK, all bills to that address would have been under your tenant’s name. Your mortgage deeds will more than likely be held with your solicitor, so how would you be able to prove that this is your 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 you in explanation and supporting letter or email from your solicitor would suffice.

### Pet Shipments

- ◆ Pets may also be included under ToR relief as well. You only need to apply for ToR once, which will cover all of your shipments - as long as you provide details of your Pet Shipment in your initial application. If you don’t include details of your Pet Shipment, you will need to make a separate ToR application and a separate URN will be sent to you in due course.
- ◆ HMRC will accept that an animal is your pet if you have had it in your 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:

- ◆ You do not declare the excluded items on the ToR01 application, as these 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 you have any items to declare which are not entitled to ToR relief, items such as Alcohol, Tobacco, New Items, or Items under 6 months old, you 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 in 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 HMRC 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 expensive. Once this has been done, the goods can be delivered.
  - ◆ Once you are in receipt of a retrospective approval (URN No.) to ToR by HMRC, you should be entitled to apply for a refund of the Import Duty & VAT (but not on any Alcoholic Wines, Spirits, Beer or Tobacco products).
  - ◆ HMRC will approve refunds so long as all procedures have been followed and goods qualify for the 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 our agent would need to advise us of the cost
    - ◆ If you decide to pay customs Duties & Taxes on your goods being shipped, and not claim a subsequent refund then you 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 your behalf and are asked to invoice you directly for these charges, we will charge an administration fee @ 5% of the total customs duties & taxes charges (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 you are furnishing a secondary home:

- ◆ You have 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;
- ◆ Your 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 you are a trader, then you 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> Cigarettes, cigarillos, cigars, other tobacco	If none, write "NONE".			
<b>Spirits (including liqueurs)</b> brand name strength bottle size quantity remaining	If none, write "NONE".			
<b>Wine</b> type bottle size quantity remaining	If none, write "NONE".			
<b>Perfume/Toilet Water</b> type bottle size quantity remaining	If none, write "NONE".			
<b>Tools of trade</b>	If none, write "NONE".			
<b>Goods for commercial use</b> (including goods intended for sale in the UK)	If none, write "NONE".			
<b>Prohibited and restricted goods</b> 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).  Firearms (<i>including gas pistols, electric shock batons, stun guns and similar weapons</i>),  ammunition and explosives (including flares incorporating a barrel).  Indecent or obscene material featuring children.  Pornographic material that cannot be freely purchased in the UK.  Flick knives, butterfly knives and certain other offensive weapons and some martial arts weapons.  Counterfeit currency.  Radio transmitters (walkie-talkies, Citizen Band Radios, cordless telephones etc.) not approved for use in the UK.  Meat and poultry; any other animal products.  Plants and plant produce including trees and shrubs, potatoes and certain other vegetables, fruit, bulbs and seeds.  Animals, birds and fish, whether alive or dead (eg stuffed), parts and articles derived from protected species including furskins,  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 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>  <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"*