



TOR 01 - Transfer of Residency (ToR) Application

The procedure for clearing personal belongings, motor vehicles, private vessels and pets in to the UK is changing. The C3/C104a and C5 forms will be made **redundant** as from the 31st March 2017 and will be replaced with the new **TOR-01** as from **1st April 2017**.

TOR-01 – THE APPLICATION PROCESS

In order for an individual to qualify to import their used personal belongings free from duty and tax, an online application under **Transfer of Residence (ToR)** relief needs to be made by the importer (which we recommend is done **at least 10 days prior to shipping**) using the **TOR01 application form** at the link below:

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

➡ **NOTE: This is an “application” process to use the ToR relief heading, it is not a clearance request.**

Once completed the form should be printed, signed and emailed with all applicable supporting documentation to nch.tor@hmrc.gsi.gov.uk

➡ **NOTE: Customs may require additional information to be presented after receipt of the application, it is therefore imperative that a **valid / active email** be provided to HMRC.**

Supplementary items required to accompany the ToR01 Application to HM Customs:

- Copy Passport
- Visa if applicable
- National Insurance number if applicable/available
- Packing list / survey list of the goods being imported
- Any proof of purchase or value for the goods you have (especially for higher value items)
- For any goods that purchase receipts are not available we suggest to include a written declaration informing this to be the situation, and detail estimated their current (second hand) value (*please note this **should not** be the replacement / insurance value*)
- Proof of ownership for vehicles – registration documents older than 6 months
- Proof that have lived out of the EU for last 12 months – Utility Bill/Bank statement with address on.
- Employment contract if applicable and or employer’s statement Work permit if applicable
- Tenancy or purchase agreement for home in the UK if applicable. If living with family state this.

UNIQUE AUTHORISATION CODE

Once HM Customs & Excise are fully satisfied that the full criteria for ToR relief has been met they will issue the applicant with a **“Unique Authorisation Code”**. It should be noted that the issue of this code from H.M Customs & Excise simply *authorises* that individual to import goods their personal goods under this relief heading.

➡ **NOTE: This should not be mistaken for the grant of Customs clearance.**

Once issued, the **Unique Authorisation Code** should be provided to EuroGroup International Movers without delay to facilitate the customs clearance entry that will be made once the goods have arrived at the destination port / airport.

DUTIABLE AND RESTRICTED / PROHIBITED ITEMS

A **separate** written declaration of any prohibited, restricted items and or any goods that are excluded from ToR relief should be provided **directly** to the EuroGroup International Movers. This will then be submitted in addition to the Customs entry made under the Transfer of Residence Relief.

 **NOTE: Dutiable items include alcohol, tobacco products, items that are less than six months old**

The written declaration should detail:

- A list of the items
- Their individual value
- For any alcohol - the number of bottles, type, size of each bottle (if half full then adjust accordingly), alcohol percentage and the value of each.
- For Tobacco - provide the weight and value
- For Cigars – provide the weight and number of cigars along with value
- For Cigarettes – provide the number of individual cigarettes with the value.

Any Customs duties and taxes levied as a result of this declaration will be advised to the client accordingly.

For any further assistance or clarification please contact EuroGroup International Movers Limited at;



+ 44 1638 515335



imports@the-eurogroup.com

PLEASE NOTE:

The information contained within this sheet is intended to act as a guide only. The exact process for ToR applications and Customs clearance processes are subject to change and interpretation, particularly at this time. We expect some amendments will be applied to the process and forms for a while after the new procedure is implemented and improvement needs are identified. We cannot be held responsible for notifying of any changes, so it must be made clear the importer/owner of the goods is responsible for making themselves aware of the procedures to follow for shipments to the UK and what is required of them.