**Information relating to UK Customs Clearance from April 2017**

The procedure for clearing personal belongings, motor vehicles, private vessels and pets in to the UK has been reviewed and amended by HMRC, and the following will apply as of 01 April 2017. Please note that the C3/C104a and C5 forms currently in use will no longer be valid beyond 31 Mar 17.

In order to import personal belongings duty and tax free, an online application for Transfer of Residence (ToR) relief (ToR01) needs to be made to and approved by HMRC prior to a customs clearance application being made. Once approved, an applicant will be issued a unique authorisation code which they are expected to quote on all declarations made to HMRC in relation to goods they wish to import using their ToR Relief - be it freight by air, maritime or by post. It is important to recognise that an approved ToR application is not itself the clearance of an import.

**The application can be made at:**

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

Applications cannot at present be submitted online. They must be printed and either posted to the address found online or they can be emailed to [nch.tor@hmrc.gsi.gov.uk](mailto:nch.tor@hmrc.gsi.gov.uk). We recommend they be emailed to speed up the process.

It is recommended that the application process is started as early as possible to allow for HMRC to process the application and issue an authorisation code prior to submission of a customs clearance entry being made. If an importer does not have their code prior to their customs clearance entry being made they will be liable to pay any taxes and duties before Customs will release their goods. If subsequently an application for ToR Relief is successful they can claim a refund on any Taxes and Duties they have paid against items where Relief applies.

Our clearing agents will require the unique code which we will include in the customs clearance entry we make on the importers behalf in the usual way when the shipment arrives. In addition, we will require a printed copy of the original application and any subsequent documents requested and/or exchanged between HMRC and the importer. It is the responsibility of the importer to supply us with these documents in a timely fashion.

It is the responsibility of the importer to determine if they are bringing in goods on which they should pay Duty or Tax, and as such it is their responsibility to provide a list of these goods, with values and quantities where needed, to their clearing agent. The links below will help an importer determine what they need to declare. The clearing agent will declare these items to HMRC on behalf of the importer, and generally will collect any sums due from the importer prior to Customs releasing the goods.

**Related forms/links and guidance:**

We strongly recommend the below forms are read before completing the ToR application, to help an importer identify the rules for compliance and to help them understand their responsibilities when importing personal goods and vehicles in to the United Kingdom.

[Moving your belongings to the UK](https://www.gov.uk/moving-to-uk)

<https://www.gov.uk/moving-to-uk>

This guidance gives details of your tax and customs responsibilities when you move your personal belongings to the UK from abroad.

[Customs clearance for transfers of residence to the UK and EU](https://www.gov.uk/guidance/customs-clearance-for-transfers-of-residence-to-the-uk-and-eu)

<https://www.gov.uk/guidance/customs-clearance-for-transfers-of-residence-to-the-uk-and-eu>

This guidance gives details on entitlement to ToR relief, and the procedures to follow for shipments to the UK, or for onward delivery to EU.

[Notice 3: bringing your belongings, pets and private motor vehicles to 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)

<https://www.gov.uk/government/publications/notice-3-bringing-your-belongings-pets-and-private-motor-vehicles-to-uk-from-outside-the-eu>

This notice explains how to import your personal belongings, pets and private motor vehicles into the UK from outside the EU.

**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 process is implemented and improvements 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. We will do everything we can to make their importation as smooth as possible.**