

## Export, Return and Transfer to UK for UK Government/Military Staff on overseas postings

This should cater for those UK staff/personnel from Government Departments and/or HM Armed Forces, who are sent on official business overseas from being initially established in UK\*.

(\* NB: therefore this does not cater for any personnel who have first been recruited or employed from overseas, and who are now coming to UK for their first time ever, *e.g.*, *Gurkha Rifles new entrants*.)

### First stage:

Ensure that when UK staff are posted overseas (i.e., outside the EU boundaries) the export of their personal possessions are documented properly, with details on what was sent, including quantities and valuation of those items. It is vitally important that the time is spent to establish these details in the first instance. If someone aims to insure their items for safe export and delivery anyway, those manifest/packing list details will suffice. We term these details as the 'Original Export Evidence'.

*Please note:* Always retain **Original Export Evidence** yourselves, as part of a person's individual responsibility and as a responsibility of the OGD for your staff deployed overseas. Do not assume that the freight agent or carrier acting on your behalf does this. Many do not maintain your records, even if contracted to do so. You must ensure you maintain your own obligations to use Customs procedures.

### Second stage:

Ensure you have access to the **Original Export Evidence** so that you can ascertain the details of their deployment. Upon completion of overseas duty, or to instruct their recall back to UK, first assess the person's circumstances in their current Situation using the reference table below. Consider the recommended Option and then Instruct any freight agent or carrier acting on your behalf accordingly:

Situation	Recommended Option	Instruction
Staff/personnel returning to UK after serving overseas for a <b>0-to-3 year maximum period</b> – see date of departure / export from Official Export Evidence.	<u>Returned Goods Relief (RGR)</u> Personal property identified in the manifest of the <b>Original Export Evidence</b> may be re-imported back into the UK with import duties & charges relieved. Any goods acquired overseas are not relieved of import charges.	Use CPC <b>61 23 F01</b> , supported by the Original Export Evidence, to make the proper declaration back into the UK.
Staff/personnel returning to UK from serving overseas after an absence of <b>3 years or more</b> – see date of departure / export from Official Export Evidence.	<u>Transfer of Residence (ToR)</u> Personal property identified in the manifest of the <b>Original Export Evidence</b> , along with any additional items acquired while overseas that have been in use & possession for at least 6 months, may be imported into UK with import duties and charges relieved if these are eligible goods to the Relief.	Application must be made with the online ToR01 process. Please provide personal details as prompted, in the ' <i>Your New Situation in UK</i> ' section, tick ' <u>Other</u> ' and then in the Comments box enter " <b>UK Govt/Military Staff returning to UK</b> ". Complete the rest of Application and submit to NCH. Approval will be granted and you will be provided a unique ToR code that you ensure your freight agent or carrier quotes in Box 44 when they complete a declaration to CPC <b>40 00 C01</b> .

**NB: These instructions are for UK Government/HM Forces personnel & their dependants only.**