

FOR FINAL DESTINATION UK

Transfer of Normal Residence to the UK (ToR)

If you and your effects meet the following criteria:

- You have resided for at least 12 months in country of origin outside the EU, prior to shipment packing date.
- The consignment consists of all normal, household effects that have been used by you for at least 6 months (though with allowance for some small 'incidental' items) prior to shipment packing date.
- You are moving your normal home to the UK
- There are no effects which would be liable to duty or tax (please see note below)
- The effects are expected to arrive no more than 6 months prior or 12 months after your own arrival date.
- You intend to reside and use all effects for at least 12 months in the UK

Then tax and duty relief may be sought directly from HMRC as follows:

- Complete online Tor1 form. available from UK customs website at:
<https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>
print, date and sign.
- Collate the necessary back-up documents :
 - Copy of passport photo page and relevant visas of all travelling family members listed on ToR form
 - Copy of document to show residency at point of origin dated at least 12 months prior to packing of shipment
 - Purchase / rental agreement
 - Utility bill
 - Bank statement
 - Or other similarClearly showing
 - Full name
 - Full address
 - Date
 - Copy of document to show your residence in the UK
 - Purchase / rental agreement
 - Utility bill
 - Bank statementOr alternatively
 - Contract of employment from UK employer
 - Letter / statement from UK employer
 - Work permitClearly showing
 - Full name
 - Full address
 - Date
 - Lists of the effects (should be as close a representation of the final shipping list as possible), including a valuation, this can be
 - Surveyed appraisal of your effects
 - Insurance proposal form, this will also be suitable as valuation
 - Packing list, if it has been completed
 - Other suitable document
- E-mail all your documents to nch.tor@hmrc.gsi.gov.uk.

NOTE – Maximum e-mail size to gov.uk is 6 MB, if necessary please split submission and clearly mark: 1 of ; 2 of ...



Transfer of Normal Residence to the UK (ToR) – continued

We would currently advise you apply and receive your ToR reference number prior to shipping based as HMRC cannot provide any clear indication as to the timeframe for processing applications.

WE ARE UNABLE TO CLEAR THE SHIPMENT WITHOUT THE ToR NUMBER, THEREFORE IF THIS IS NOT RECEIVED PRIOR TO SHIPMENT ARRIVAL ASSOCIATED ADDITIONAL CHARGES WILL BE INCURRED.

Once you have received your ToR Reference please forward to our office along with:

- Your UK address declared in the application
- Shipment value

Which we will submit to customs office at UK port at the time of your shipment arrival when they will assess and verify entry of your shipment under Transfer of Residence

If you have any queries with regard the importation of your effects to the UK please contact our office: international@fox-moving.com; +4416333488100

Returning goods relief (RGR):

(DO NOT complete ToR application. Documents are to be provided to Fox for submission to customs)

You and your effects should meet the following criteria:

- You and your effects are returning to the UK within 3 years of departure from the UK
- The effects are as originally shipped from the UK
- All UK tax and duty was paid prior to export from the UK
- There are no effects which would be liable to duty or tax (please see note below)

Then tax and duty relief can be sought and we will require

- Copy of documents from the original export from the UK
 - o Packing list
 - o Bill of Lading.
- Covering letter to include:
 - o Date of shipments
 - o Reasons for return
 - o Confirmation they are the same effects
- Copy of passport
- Document to show UK address
 - o Purchase / rental agreement
 - o Utility bill
 - o Bank statement

Please send all the documents to international@fox-moving.com

Secondary home:

(DO NOT complete ToR application. Documents are to be provided to Fox for submission to customs)

If you are furnishing a secondary home in the UK or giving up secondary home overseas

It should be assumed that any effects shipped under this status will enter under 'Home use' as below

It may be possible to provide documentation to seek re-entry of UK effects on which UK tax has been previously paid, as per RGR above.

Inheritance goods

(DO NOT complete ToR application. Documents are to be provided to Fox for submission to customs)

You and your effects should meet the following criteria:

- Shipments of household effects bequeathed to the beneficiary in the UK
- They were the personal property of the deceased
- The beneficiary is full time resident of the UK
- There are no effects which would be liable to duty or tax (please see note below)

Tax and duty relief can be sought and we will require:

- Complete online C1421 form. available from UK customs website at:
- <https://www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421>

Print, date, sign

- Copy of will
- Copy of Death certificate
- Shipment value.
- Document to show UK address
 - o Purchase / rental agreement
 - o Utility bill
 - o Bank statement

Please send all the documents to international@fox-moving.com



Home Use, payment of tax and duty:

For shipments entering under `home use` and associated payment of:

Tax, standard rate 20%

Duty, variable 0-10%, depending on type of effects

We will require

- Packing list with values noted on each line for the used effects. The value should be the reasonable current 'customs' market value
- Copy of receipts for any newly purchased items in the shipment
- Tax and duty authorisation (will be provided by Fox)
- Document to show UK address
 - o Purchase / rental agreement
 - o Utility bill
 - o Bank statement

Please send all the documents to international@fox-moving.com

Taxable / Dutiable goods:

Any tax / duty relief under any of the above does not apply to these items:

Alcoholic beverages

Tobacco and tobacco products

Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts

New effects owned and used for less than 6 months

Other taxable / dutiable goods

If any of these items are included in your shipment they will be subject to separate customs process for which there will be an additional charge along with the tax and duty levied, we will require

- Alcohol / tobacco declaration
- Receipts for new items
- Certified valuation
- Tax and duty authorisation (will be provided by Fox)
- Document to show UK address
 - o Purchase / rental agreement
 - o Utility bill
 - o Bank statement

Please seek our advice prior to including any of the above items

Diplomatic:

We will require the original C426 document, fully completed with all shipment details, signed and stamped by the Embassy / Office

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