



# Customs guide UK

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p><b>Household and personal effects (from outside EU)</b></p>	<ul style="list-style-type: none"> <li>▪ Packing list.</li> <li>▪ Copy of Bill of Lading /AWB.</li> <li>▪ Passport copy (faceplate page).</li> <li>▪ Online customs clearance application form.</li> <li>▪ Supporting documents as indicated on the online application form (e.g. passport copy, work permit, tenancy agreement).</li> </ul>	<ul style="list-style-type: none"> <li>▪ Used household and personal effects can be imported into the UK duty and tax free so long as the importer :               <ul style="list-style-type: none"> <li>▪ is moving their normal home to the UK,</li> <li>▪ has had their normal home outside the EU for a continuous period of at least 12 months,</li> <li>▪ has possessed and used them for at least 6 months outside the EU before they are imported,</li> <li>▪ did not get them under a duty/tax-free scheme,</li> <li>▪ declares them correctly to UK Customs,</li> <li>▪ will retain them for their own personal use,</li> <li>▪ will not sell, lend, hire out or otherwise dispose of them in the UK or elsewhere in the EU within 12 months of importation.</li> </ul> </li> <li>▪ The shipment can arrive no more than six months before the importer's own arrival date.</li> <li>▪ The shipment can arrive no more than twelve months after the importer's own arrival date.</li> <li>▪ The person moving (transferee) must submit an online application to UK Customs to apply for relief from duty and tax when importing their household goods to UK.</li> </ul>	<ul style="list-style-type: none"> <li>▪ See particular remarks concerning:               <ul style="list-style-type: none"> <li>▪ alcohol,</li> <li>▪ foodstuff,</li> <li>▪ animals, birds &amp; Fish (including by-products),</li> </ul>               in the relevant sections below. For more information, click <a href="#">here</a>.             </li> <li>▪ At present the form should be completed on-line, printed and then scanned and emailed to: <a href="mailto:nch.tor@hmrc.gsi.gov.uk">mailto:nch.tor@hmrc.gsi.gov.uk</a>.</li> <li>▪ The on-line form can be found at : <a href="http://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-toro1">www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-toro1</a></li> </ul>

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		<ul style="list-style-type: none"> <li>▪ Customs will process this application and if the application is successful, they will issue a Unique Reference Number (URN), which the transferee passes to the UK moving company so that they can clear the shipment when it arrives.</li> <li>▪ The transferee should start the online application process at the earliest possible moment (at the initial enquiry stage) and, ideally, the shipment should not be despatched until the outcome of the application process is known.</li> <li>▪ The same URN can be used for the air and sea (or other) shipments.</li> <li>▪ The transferee will be required to submit documentary proof to validate their status such as: <ul style="list-style-type: none"> <li>▪ Proof of residency outside of the EU for over 12 months – rental agreement or purchase agreement of a property overseas.</li> <li>▪ Passport.</li> <li>▪ Visa (if non-UK passport holder).</li> <li>▪ Proof of registration in the UK, this should show you are living in the UK.</li> <li>▪ Signed inventory in English – please note that as before this has to be a descriptive inventory and cannot say things such as miscellaneous items or packed by owner.</li> </ul> </li> </ul>	
<b>Alcoholic drinks &amp; tobacco products</b>	<ul style="list-style-type: none"> <li>▪ Must be declared through the online Tor1 form with details of: <ul style="list-style-type: none"> <li>▪ Type of drink.</li> <li>▪ Brand.</li> <li>▪ Strength (abv).</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ All alcoholic drink and tobacco products are subject to duty and tax upon importation unless they are hand-carried by the importer.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Rates of duty and tax are high (typically 10-20% duty to be added to the value and then 20% VAT on combined value) and in most cases it is cheaper to buy the same product in the UK, than to pay the original overseas</li> </ul>

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	<ul style="list-style-type: none"> <li>▪ Bottle size.</li> <li>▪ Value.</li> <li>▪ Quantity remaining (if opened).</li> </ul>		purchase price plus the import duty and tax.
<b>Prohibited items</b>		<ul style="list-style-type: none"> <li>▪ Unlicensed drugs.</li> <li>▪ Offensive weapons.</li> <li>▪ Indecent and obscene material featuring children.</li> <li>▪ Pornographic material.</li> <li>▪ Counterfeit and pirated goods.</li> <li>▪ Milk products from outside the European Union (England, Scotland).</li> <li>▪ Foodstuffs (including pet food).</li> <li>▪ Firearms, explosives and ammunition, radio transmitters. Usually a licence will be required to allow these items to be imported.</li> <li>▪ Rough diamonds.</li> <li>▪ Animals, birds and fish whether dead (e.g. stuffed) or alive. Parts and articles derived from protected animal species including fur skins, ivory, reptile leather, stony corals and goods made from any of these.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Any food item consisting either wholly or in part of meat, fish or dairy products is prohibited and cannot be included in the shipment. Including any food product in a household goods shipment can cause delay and possible extra costs if a Port Health Examination is required.</li> <li>▪ Please check with your destination agent before including any food product.</li> <li>▪ Importation is restricted – contact your destination agent for details prior to shipment.</li> <li>▪ Any items made either wholly or in part, from endangered animal products (skins, furs, bones, ivory ...) can only be imported into the UK upon the presentation of a CITES permit.</li> <li>▪ Useful websites: <ul style="list-style-type: none"> <li>▪ <a href="https://www.fws.gov/international/plants/wood-and-other-tree-products.html">https://www.fws.gov/international/plants/wood-and-other-tree-products.html</a></li> <li>▪ <a href="http://ec.europa.eu/environment/cites/pdf/cop17_implementation_of_cites_cop17_listing_of_rosewood_clean.pdf">http://ec.europa.eu/environment/cites/pdf/cop17_implementation_of_cites_cop17_listing_of_rosewood_clean.pdf</a></li> </ul> </li> </ul>

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<b>Cars / vehicles</b>	<ul style="list-style-type: none"> <li>▪ For duty-free importation form – ToR1 online form.</li> <li>▪ Documentary proof that the car/vehicle has been owned and used by the importer outside the EC for at least 6 months prior to shipment (i.e. proof of insurance, purchase invoice).</li> <li>▪ Documentary proof that the importer has lived continuously outside the EC for at least 12 months prior to the importation of the car (e.g. house purchase/lease agreement, utility bills).</li> </ul>	<ul style="list-style-type: none"> <li>▪ Used cars/vehicles can be imported into the UK duty and tax free so long as the importer: <ul style="list-style-type: none"> <li>▪ is moving their normal home to the EC,</li> <li>▪ has had their normal home outside the EC for a continuous period of at least 12 months,</li> <li>▪ has possessed and used it for at least 6 months outside the EC before it is imported,</li> <li>▪ did not get it under a duty/tax-free scheme,</li> <li>▪ declares it correctly to UK Customs,</li> <li>▪ will retain it for their own personal use,</li> <li>▪ will not sell, lend, hire out or otherwise dispose of it in the EC within 12 months of importation.</li> </ul> </li> <li>▪ The car/vehicle can arrive no more than six months before the importer's own arrival date.</li> <li>▪ The car/vehicle can arrive no more than twelve months after the importer's own arrival date.</li> <li>▪ The clearance procedure for cars is the same as for household and personal effects above and involves the transferee applying online for permission to import their car duty free.</li> </ul>	
<b>Pets</b>	<ul style="list-style-type: none"> <li>▪ Online form ToR1.</li> </ul>	<ul style="list-style-type: none"> <li>▪ From APPROVED countries there is no quarantine so long as: <ul style="list-style-type: none"> <li>▪ the pet is properly micro-chipped,</li> <li>▪ the pet is vaccinated against rabies. The certificate must have the chip number on it and be signed and dated by a vet.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ You should consult a professional pet shipper to deal with any inbound pets to the UK. Your destination agent will be able to assist with this.</li> </ul>

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		<ul style="list-style-type: none"> <li>▪ From NON-APPROVED countries, an import permit is required and a six month quarantine period.</li> </ul>	
<b>Diplomatic Moves</b>	<ul style="list-style-type: none"> <li>▪ Form C426 to be completed by the relevant Embassy / High Commission.</li> </ul>	<ul style="list-style-type: none"> <li>▪ The importation of wines, beers, spirits, hand rolling tobacco, cigarettes, cigars, perfumes and motor vehicles is subject to approval from the UK Foreign &amp; Commonwealth Office.</li> </ul>	<ul style="list-style-type: none"> <li>▪ The Embassy/High Commission will have these forms.</li> </ul>
<b>Inheritance Shipments</b>	<ul style="list-style-type: none"> <li>▪ Form C1421 to be completed by the beneficiary (importer) who must supply a copy of the will showing that they are a named beneficiary.</li> <li>▪ If the items involved are not individually specified in the will, a letter may be required from the executor to confirm the importer's entitlement to these particular items as a beneficiary.</li> <li>▪ Documents required are: <ul style="list-style-type: none"> <li>▪ Copy of the Death Certificate.</li> <li>▪ Copy of the Will where the importer is named as the beneficiary.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ There is a separate on-line form for inherited items which can be found at <a href="http://www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421">www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421</a>.</li> </ul>	
<b>Students</b>	<ul style="list-style-type: none"> <li>▪ Online form ToR1.</li> <li>▪ Letter from University or College confirming their registration on an educational course.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Can be imported duty and tax free if the importer: <ul style="list-style-type: none"> <li>▪ fulfils the requirements for transfer of residence i.e. has had their normal home outside the EC for a continuous period of at least 12 months,</li> <li>▪ and they are moving their normal home to the EC on marriage,</li> <li>▪ declares them correctly to Customs,</li> <li>▪ does not sell, lend, hire or dispose of them in the EC within 12 months of importation.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Wedding gifts can arrive no earlier than 2 months before the date of the wedding and no later than 4 months after the wedding.</li> </ul>

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		<ul style="list-style-type: none"> <li>▪ The gifts must be: <ul style="list-style-type: none"> <li>▪ intended for you</li> <li>▪ of a kind normally given on marriage,</li> <li>▪ given by persons who normally live outside the EU,</li> <li>▪ declared correctly to Customs,</li> <li>▪ individually no more than £800 in value.</li> </ul> </li>   <li>▪ The relief does not apply to tobacco or alcohol products or motor vehicles.</li> </ul>	



## The FIDI Global Alliance

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