

- HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

See more information about this Guidance (<https://www.gov.uk/government/publications/customs-information-paper-57-2016-transfer-of-residence-tor-pre-import-online-application-process-for-uk-only>)

Guidance

Customs Information Paper 57 (2016): Transfer of Residence (ToR) pre-import online application process for UK only

Published 4 November 2016

Contents

1. Background
 2. Implementation date and process summary
 3. Customs Procedure Code: 40 00 C01
 4. Further Information and HMRC contact details.
- Annex - 40 00 C01 Notes

1. Background

This relates to the earlier Customs Information Papers (CIP) 08 (2016), published on 29 January 2016, and CIP 32 (2016), published on 12 May 2016.

Both CIPs are available from the GOV.UK site using the following links:

CIP 08 (2016) (<https://www.gov.uk/government/publications/customs-information-paper-08-2016-transfer-of-residence-implementation-of-article-123-of-ec-regulation-11862009-update>)

CIP 32 (2016) (<https://www.gov.uk/government/publications/customs-information-paper-32-2016-tor-consignments-uk-clearance-approved-depositories-and-transit-to-eu>)

This new CIP outlines the implementation date for the new process to be used to apply for ToR and the Customs Procedure Code (CPC) to be used.

2. Implementation date and process summary

The online application process will be live from 1 November 2016 onwards. It should be remembered that ToR relief is only granted for UK residences and addresses. A 3-month implementation period is currently running where the new process will operate alongside current practices with manual forms (C3, C5, C104a), but as of 1 January 2017, only the online application process will be available.

This online application process should be completed by any private individual planning to relocate their normal place of residence to the UK. Such an application must be made prior to shipping any consignments of household effects and personal property to UK. If successful in obtaining ToR relief, the applicant will then be awarded unique declaration information that they or their third party agent must then present when making the import declaration using CPC 40 00 C01.

Any entitlement to ToR still involves satisfying the qualifying criteria laid down in paragraph 5.1 of Notice 3. Applicants are encouraged to read this to ensure they can comply with that criteria and meet the post-entry obligations of the 12-month restriction period, also mentioned in paragraph 5.1.

3. Customs Procedure Code: 40 00 C01

This CPC, specifically for the use of ToR consignments for final delivery to UK residential addresses only, has now been activated on Customs Handling of Import and Export Freight (CHIEF). CPC Notes have been updated in the Tariff and are available as an Annex with this CIP.

The CPC will cater for items that are household effects and personal property only, as defined in EC Regulation 1186/2009, Article 2, and for items that are deemed eligible for relief under Transfer of Residence, in relation to EC Regulation 1186/2009, Chapter I (Articles 3 to 11 inclusive) and in line with the conditions and obligations we have laid down in Notice 3.

4. Further Information and HMRC contact details.

This CIP has been published to provide importers and future users of ToR with the correct procedures and information required.

Requests for further information may be made in writing and submitted by email to:

Customs Policy Contact:
CSDR and ToR Policy Advisor Tim Gordon
E-mail: policy.internationalpostal@hmrc.gsi.gov.uk

Issued on the 20 October 2016 by Customer Strategy and Tax Design, HMRC.

Your Charter (<https://www.gov.uk/government/publications/your-charter>) explains what you can expect from us and what we expect from you.

Annex - 40 00 C01 Notes

1. Goods Covered

Household effects and personal property belonging to natural persons transferring their normal place of residence to the United Kingdom only. For ToR consignments to elsewhere in EU, use Transit for onward shipment, do not use this CPC.

1.1 Unaccompanied baggage and effects where the importer's declaration via this CPC includes:

- prohibited or restricted goods clearly identified for attention on the Packing List or Manifest
- excise duty goods eg spirits, wines, tobacco goods etc, also on Packing list or Manifest

- goods declared
- goods imported prior to a ToR approval to the UK only being granted.

1.2 Unaccompanied baggage and effects for removal to an approved depository or private premises.

2. Notice

3 and 8.

3. Specific fields in the declaration/notes on completion

3.1 Box 1: enter code IM followed by A or D as appropriate.

3.2 Box 15a: mandatory - enter country of dispatch/export.

3.3 Box 22: invoice value will be mandatory.

3.4 Box 33: commodity Codes are mandatory, for consignments of multiple commodities, enter highest value commodity items. Commodity codes subject to anti-dumping and to excise duties will be prohibited.

3.5 Box 34a: country of origin will be mandatory.

3.6 Box 40: enter previous document class Z, zzz and reference to the related import entry in the format EPU-Number-Date.

3.7 Box 42: item price will be mandatory.

3.8 Box 44: enter the appropriate TOR01 statement.

4. Additional documents required

4.1 Packing lists, manifests and/or insurance documents detailing items within the consignments should be attached as appropriate, especially to identify any goods outlined in 1.1 and 1.2 above.

5. Security required

5.1 On goods imported prior to a ToR approval being granted for a UK residence (paragraph 1.1 bullet point 4 above refers).

6. Additional information

6.1 Customs Duty will be relieved (Document code 9AID, status JP relieves duty, status UP requires security to be declared).

6.2 CAP charges will be relieved (Document code 9AID, status JP relieves duty, status UP requires security to be declared).

6.3 VAT is payable but can be relieved by way of the VAX override code.

7. VAT

7.1 (paragraphs 1.1 and 1.2 refer). Any VAT that is due must be paid at importation.

8. Post Clearance Action

8.1 All items in this consignment declared to ToR must be retained by the Consignee at their residence for a minimum period of 12 months from date of import into UK. No items may be sold, loaned, gifted or transferred. Failure to comply with this post-import restriction can lead to demand of immediate payment of previously relieved import duties and charges.

9. Notes

9.1 Any charges due on unaccompanied effects described in paragraph 1.1 above must be calculated and inserted in Box 47. For used goods, charges are to be calculated on the importer's estimated present value as shown on the declaration. The revenue amounts must be calculated on a worksheet attached to the clearance request. If there is any doubt as to the exact nature or quantity of the chargeable goods, the declarant may request to sight the consignment prior to input of the clearance request.

9.2 Any consignments applying for ToR elsewhere in the EU must not be declared to this CPC. Instead, such consignments may only be approved for ToR by the destination Member State's own Customs Authority. These consignments should instead be sent onwards via Transit.

SAMPLE