



Importing Personal Property Into The United Kingdom

HOUSEHOLD GOODS AND PERSONAL EFFECTS

CUSTOMS REGULATIONS AND REQUIRED DOCUMENTS

To obtain relief under Transfer of Normal Residence to the UK (ToR) you and your effects should meet the following criteria:

- You have resided 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 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.
- 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 must be sought by completion of:

- Tor1 form. Apply using the postal form which is now available from UK customs website at: <https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>

It is recommended that this is completed and submitted prior to your effects being packed at the point of origin as this should allow suitable time for customs to receive your documents, verify that you meet the requirements, then provide you with your ToR reference. Please note this is only a pre-approval and subject to confirmation at the actual time of arrival of your shipment into the UK port. It is possible to submit your documents later in the shipment process though this could result in your shipment arriving before you have received your ToR reference and therefore possible associated delays and charges.

The form must be fully completed online with all the necessary information for you, any travelling family members and your effects. You will then need to sign the document ready to submit along with as many of the documents, or suitable alternatives, as noted in the form:

Required Documents:

- Copy of passport photo page and relevant visas of all travelling family members listed
- Copy of purchase / rental agreement to show residency at point of origin for at least 12 months prior to shipping
- Copy of purchase / rental agreement for your residence in the UK, or, alternatively
 - Contract of employment from UK employer
 - Letter / statement from UK employer
 - Work permit
- Lists of the effects, including a valuation (which we will also require copy of):
 - 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

Diplomat Status:

Foreign diplomats, members of government or international organizations are granted tax and duty free entry of their personal effects and household items either new or used.

Required Documents:

- Diplomatic Franchise
- Customs Form C426 - original, signed in ink for ocean shipments. Fax copies are acceptable for air shipments
- Passport copy
- Keys to any locked items
- Comprehensive Packing List & Valued Inventory – two copies, signed & dated (not the valued inventory used for insurance purposes—confer with your Atlas coordinator for more details)
- It is necessary to know the following information: the marks and numbers of the packages in which the goods are traveling, the ship's name, the date of arrival, and port of arrival.

Once you have received your ToR Reference please forward to the destination agent's office in England and to Atlas International along with your valued list of effects for submission to customs office at UK port once your shipment has arrived.

RESTRICTED/DUTIABLE ITEMS

- Firearms – hunting rifles & ammunitions require a license, contact Service Agent for details
- Radio transmitters (walkie-talkies, CB radios and cordless phones) that have not been approved for use in the United Kingdom
- Endangered species, including birds and plants, whether alive or dead, and the goods made from them. Fur, ivory, and leather that have been taken from endangered species.
- Plants and their produce - including trees, shrubs, bulbs and seeds etc
- Alcohol, tobacco & perfume

If any of these items are included in your shipment they cannot enter under ToR and will be subject to separate customs process for which there will be an additional charge along with the tax and duty levied.

- Secondary home - Furnishing a secondary home in the UK or giving up secondary home overseas
Any effects entering under this status will not enter under ToR. It should be assumed that any effects shipped under this status will attract tax and duty and we will require invoices / receipts / signed declaration to show value on which tax and duty will be applied. It may be possible to provide documentation to seek re-entry of UK effects on which UK tax has been previously paid.

- Wedding Gifts are eligible for duty-free importation if the items are intended for the client and given by someone living outside the EC.
 - Client
 - A marriage certificate is required.
 - Value of £800 per item maximum
 - Alcohol or tobacco gifts are excluded:
 - Gifts can arrive 2 months prior to the wedding and 4 months afterward.

- Inheritance Goods - For shipments of household effects bequeathed to the beneficiary in the UK.

Tax and duty relief can be sought by completion of C1421, available at:

<https://www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421>

- Supporting documents required: Copy of will and / or death certificate

- Shipment value will be required.
- Art & Antiques are duty free if the below requirements are met:
 - Articles are part of a bona fide household removal or are over 100 years old.
 - Articles have been in the use and possession of the owner for a minimum of one year.
 - Articles are not for sale or other disposal in the United Kingdom.
 - Owner must declare the age and value of the goods in advance of the importation. Date of manufacture **must** be produced.
 - Certificate of Antiquity should be supplied.
 - Precious metal objects may enter duty-free. Silverware is considered as household goods.

Required Documents:

- Customs Form C88. Enter the appropriate Customs Procedure Code in Box 37.
- An Age Declaration. A written statement made by the shipper to read: "I declare that, to the best of my knowledge and belief, the articles on the form as imported were wholly manufactured or produced more than 100 years before the date of importation."
- Evidence of Age as proven by a certificate of age provided by the seller or by an independent expert in the country where the antique/work of art was acquired.

PROHIBITED ITEMS

- Flick-knives, swordsticks, knuckle-dusters, blowpipes, butterfly knives, death stars, spring-operated telescopic truncheons and some martial arts equipment
- Weapons that are designed or adapted to discharge any noxious substance are prohibited, including stun guns, electric shock batons and self-defense sprays.
- Obscene materials depicting extreme violence, including horror comics
- Narcotics such as heroin, morphine, cocaine, cannabis, amphetamines, barbiturates and LSD
- Pornographic materials, indecent and obscene materials featuring children
- Counterfeit and pirated goods & Goods that infringe upon patents
- Food – including pet food; inclusion will incur high Customs fees & delay clearance

IMPORTATION OF PETS

Dogs, cats and ferrets traveling under the Pet Travel Scheme (PETS) from the Mainland U.S. may enter the U.K. without quarantine. Pets arriving from non-approved countries are subject to a 6 month quarantine period.

Required Documents:

- Certificate of Vaccination – including rabies & proof of tapeworm treatment:
- Blood draw sample taken 15-30 days after vaccination to verify vaccines have been effective Health
- Certificate - dated less than 30 days prior to arrival
- Proof of microchip
- Import Permit - if arriving from non-approved countries
- Customs Form C5 for each pet, with the pet's purchase price or the cost of buying another pet of the same breed, age and condition.

For up-to-date, detailed information refer to the Department for Environment Food and Rural Affairs' website: <http://www.defra.gov.uk/wildlife-pets/>

IMPORTATION OF VEHICLES

To obtain relief under Transfer of Normal Residence to the UK (ToR) you and vehicle must meet the following requirements:

- You have resided for at least 12 months in country of origin outside the EU, prior to vehicle handover date.
- You have owned and used the vehicle for at least 6 months in country of origin prior to shipment departure
- You are moving their normal home to the UK
- The vehicle should arrive no more than 6 months prior or 12 months after your own arrival date.
- You intend to reside and use vehicle for at least 12 months in the UK

Then tax and duty relief can be sought by completion of:

- Tor1 form which is now available from UK customs website at:

https://public-online.hmrc.gov.uk/lc/content/xfafoms/profiles/forms.html?contentRoot=repository:///Applications/Welsh_iForms/1.0/TOR1&template=TOR1.xdp

It is recommended that this is completed and submitted prior to your effects being packed at the point of origin as this should allow suitable time for customs to receive your documents, verify that you meet the requirements, then provide you with your ToR reference. Please note this is only a pre-approval and subject to confirmation at the actual time of arrival of your shipment into the UK port. It is possible to submit your documents later in the shipment process though this could result in your shipment arriving before you have received your ToR reference and therefore possible associated delays and charges.

The form must be fully completed online with all the necessary information for you, any travelling family members and your effects. You will then need to sign the document ready to submit along with as many of the documents, or suitable alternatives, as noted in the form:

- Copy of passport photo page and relevant visas of all travelling family members listed
- Copy of purchase / rental agreement to show residency at point of origin for at least 12 months prior to shipping
- Copy of purchase / rental agreement for your residence in the UK, or, alternatively
 - Contract of employment from UK employer
 - Letter / statement from UK employer
 - Work permit
- Customs Form – please use applicable form:
 - C104A – relocation of main residence or C104F - relocation for 6-12 months
 - C384 Declaration if the vehicle is less than 6 months old
 - C179B
- Community Transit document – T2; obtained from origin Customs office
- Declaration to HM Customs – specify make, model, year of manufacture, serial, engine & chassis numbers, cc engine capacity, fuel type, odometer reading, number of cylinders, left or right drive, transmission type, price and defects that may bring value down
- Document to show usage of vehicle overseas for at least 6 months prior to shipping, i.e Car insurance / registration

Once you have received your ToR Reference please forward to the destination agent's office in England and to Atlas International and we will submit to customs office at UK port once your shipment has arrived. The relief does not apply to new vehicles owned and used for less than 6 months

If you are re-importing their vehicle within 3 years of original export, then tax and duty relief can be sought by completion of C179b form, available at:

<https://www.gov.uk/government/publications/import-and-export-re-importation-of-an-unaccompanied-private-motor-vehicle-from-outside-the-european-community-c179b>

Supporting documents required to prove

- Original export from the UK
- Copy of purchase / rental agreement to show residency at point of origin for at least 12 months prior to shipping
- Document to show usage of vehicle overseas for at least 6 months prior to shipping, i.e Car insurance / registration

If you do not meet either of the above criteria then you will have to pay tax and duty on the value your vehicle for which you will require to provide

- Copy of the purchase invoice or receipt
- Copy of your passport
- Your UK address

If you and vehicle meet the following requirements

- It's for your own private use
- You are not an EU resident and have temporary UK residence
- You don't sell, lend or hire it within the EU
- For Re-export from the EU within 6 month

Then you can complete C110, available at:

<https://www.gov.uk/government/publications/import-and-export-temporary-admission-notice-of-arrival-of-a-non-eu-private-motor-vehicle-c110>

NOTES:

Fumigation of Wood Packing Materials: The United Kingdom requires ISPM15 for wood packaging.

ACKNOWLEDGMENTS:

Fox Moving & Storage

DEFRA (Department for Environment and Rural Affairs), Bringing Pets to the UK

HM Customs & Revenue: <http://customs.hmrc.gov.uk>

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.