

United Kingdom New Transfer of Residence Procedures

We have recently been made aware of some changes coming up with regards to the new system for individuals transferring their residence to the UK. The changes will directly affect how we handle these types of shipments going forward.

The changes are to be in place fully by **January 1, 2017** and are being phased in over a period of 3 months starting now.

This is the link to the customs information paper 57:

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

The new system will be an online application form that will replace the current C3 form.

This online form needs to be completed by the importer of the personal effects and **must be completed before the goods are shipped.**

The form is now live on the below link and has to be filled in on line:

<https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>

Once completed it can be submitted to nch@hmrc.gsi.gov.uk

Upon successful application, the importer will be provided with a unique declaration number which will be required to finalize the customs clearance in the UK.

Below is a list of the information needed as of 1st January:

- Packing list, manifests and/or insurance documents detailing all items within the consignment. This list should include separate values for all individual items and advise the total value for the entire shipment.
- The unique declaration number provided by HMRC upon successful application.
- Commodity codes are mandatory for the new process and if needed, we will require clarification on certain codes as needed to complete the clearance.

Should you need it, the criteria for importing goods under a transfer of residence is staying the same and can be found in section 5.1 of the below link:

<https://www.gov.uk/government/publications/notice-3-bringing-your-belongings-and-private-motor-vehicle-to-the-uk-from-outside-the-ec/notice-3-bringing-your-belongings-and-private-motor-vehicle-to-the-uk-from-outside-the-ec>

In addition, if goods are being sent to a relative please note Duty/VAT will need to be paid at destination. The only exception will be if items have been left in a will and will be inherited by the consignee for which there is already a procedure in place.

Ecu Worldwide USA appreciates your continued support and understanding of these new regulations. Feel free to contact your local Ecu Worldwide USA office if you require more information.