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**INTERNAL GUIDANCE**

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| **Title:** | TRANSFER OF RESIDENCE | | | **Document Name & Version:** | VERSION 2 19/06/2025 |
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| **External System(s):** | CUSTOMS DECLARATION SERVICE (CDS) | | | **Internal IT System(s):** | N/A |
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| **Purpose:** | This document should be used to guide you through the steps that need to be taken when transferring a residence to the United Kingdom. | | | | |
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| **Scope:** | This document will guide you through the following:   1. [Application for Transfer of Residence](#SECTION1) 2. [What you will need](#SECTION2) 3. [Eligible goods and relief](#SECTION3) 4. [Importing a vehicle](#SECTION4) 5. [Students](#SECTION5) 6. [Marriage or civil partnership](#SECTION6) 7. [Pets and other animals](#SECTION7) 8. [After you have applied](#SECTION8) | | | | |
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| **Background:** | Since the United Kingdom’s departure from the European Union on the 1stJanuary 2021, any person(s) transferring residence from the European Union (EU) to the United Kingdom (UK) must complete import customs procedures like person(s) transferring residence from the rest of the world (RoW). This includes, where necessary, the payment of duties, including excise and VAT on goods where relief cannot be claimed (See sections: eligible goods and relief).  A customs declaration must be lodged prior to the goods departure from the EU which must then be finalised, included the payment of duty and vat where relief cannot be claimed. | | | | |
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|  | | | **APPLICATION FOR TRANSFER OF RESIDENCE** | | |
| You must complete an application for transfer or residence relief (ToR1) when moving or returning to the United Kingdom (Please also see sections: STUDENTS & MARRIAGE OR CIVIL PARTNERSHIP).  It is also used to declare goods before they have been shipped to the UK.  You can [find more information and submit a ToR1 application here](https://www.gov.uk/guidance/application-for-transfer-of-residence-relief-tor1) | | | | | |
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|  | | **WHAT YOU WILL NEED** | | | |
| You need to upload images with this application. PDF scans or JPEG photos work best.  Before you begin to complete the ToR1 form, you will need:   * A list of the items you are bringing to the UK - you must be specific, for example, you should write ‘microwave’ or ‘washing machine’ rather than ‘kitchen appliances’; you do not need to list individual books or clothing items, provide values or brands for items or format the list in a special way, * Your passport photo page - if you are in the military and do not have a passport, you will need to provide a picture of your NATO (North Atlantic Treaty Organisation) orders or moving orders, * An animal health certificate or passport code for any animals you are bringing to the UK - if you do not have these yet you can still submit the application, but you must provide the certificate or code once you have it, * Proof of your UK address, such as a utility bill (dated within the last 3 months) or a mortgage or rental agreement - if you do not have a UK address yet, provide either a statement from the person you will be living with and proof of their address or evidence of temporary accommodation, such as a hotel booking, * Proof of the non-UK address you are moving from (or moved from previously), such as a utility bill (dated within the last 3 months) or a mortgage or rental agreement; this should be your usual non-UK address - you do not need to tell HMRC about any short stays while on your way to the UK. For example, in a hotel or with friends, * Details of any vehicle you are bringing to the UK, include the: year of manufacture, model, brand, VIN or chassis number, registration number, date the ID number or registration certificate was issued and the country of issue and the purchase date. | | | | | |
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|  | | **ELIGIBLE GOODS AND RELIEF** | | | |
| **WHO CAN CLAIM RELIEF**  You can claim relief from duty and VAT on personal belongings and other goods when transferring your place of residence to Great Britain (GB) and Northern Ireland (NI).  Transfer of residence (ToR) relief is available when you:   * Transfer your normal place of residence and import your goods, including animals and means of transport, * Are a student coming for full-time study, * Are moving to get married or enter a civil partnership, * Are moving following your marriage or having entered a civil partnership.   The relief exists for those persons wishing to make the UK their normal place of residence. This means the UK will be your main principal home. The relief is only available to ‘living persons’ and their personal property. It is not available to trusts, companies, corporations, associations, groups, or organisations. Relief is not available for goods imported from a secondary home or holiday homes.  **ELIGIBLE GOODS**  Relief can be claimed for:   * Household effects, personal effects, household linen, furnishings and any equipment intended for your personal use or for use within your household, * Cycles, motorcycles, private motor vehicles (and their trailers), camping caravans, pleasure craft and private aircraft, * Household provisions necessary for normal family requirements, * Household pets and saddle animals, * Portable instruments of the applied or liberal arts required by you for your trade or profession.   Relief cannot be claimed for:   * Alcoholic beverages, * Tobacco or tobacco products, * Commercial means of transport, * Non-portable instruments required by you for your trade or profession.   **Hold Ctrl & click to return to front page.**  Relief does not remove the need for licences for restricted goods, such as firearms or endangered species.  **CONDITIONS OF RELIEF**  To claim relief, you must satisfy all the following criteria:   * You have been resident outside of the UK for at least 12 consecutive months prior to the date of moving to Great Britain (GB) or Northern Ireland (NI) * You are importing the goods within 12 months of coming to the live in the UK * You intend to use the goods in the UK for the same purpose they were used for prior to moving * You must have had the goods in your possession for at least 6 months prior to the date of importation. However, this restriction does not apply to items imp0orted under marriage or civil partnership relief, or relief for students (See sections: MARRIAGE AND CIVIL PARTNERSHIPS & STUDENTS) * Any goods for which relief is granted cannot be lent, used as security, hired out or transferred to another person within 12 months of the date you moved   **EXCEPTIONAL CIRCUMSTANCES**  If you are becoming a resident of the UK due to exceptional circumstances, such as political asylum, you may be able to:   * Have had procession and use of the goods for less than 6 months prior to moving, * Use the goods for a different purpose that they were used prior to moving, * Use the relief for commercial vehicles and non-portable instruments of your trade or profession, * Lend, hire out or transfer the goods prior to 12 months after moving.   If circumstances beyond your control mean you cannot comply with the relief requirements, HMRC will also consider waiving the following conditions:   * Being resident for at least 12 months outside of the UK prior to moving, where you can show your intention to stay outside the UK for this period or longer, * Having and using the goods for at least 6 months, where you can show a special case exists, * Having no more than 12 months to bring all items into the UK, where exceptional circumstances have prevented you from bringing the items into the UK (a lack of funds or space in your new home is not considered an exceptional circumstance).   If you believe exceptional circumstances apply, you should include evidence of why you think they apply within your ToR1 form.  **Hold Ctrl & click to return to front page.** | | | | | |

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|  | **IMPORTING A VEHICLE** |
| There are specific conditions for importing vehicles, even if it is for your personal use.  When a customs declaration us submitted to HMRC to claim relief or pay duty and VAT for a vehicle you import permanently into the UK, HMRC will make the Notification of Vehicle Arrival (NOVA) on your behalf and write to tell you when you can apply to the Driver and Vehicle Licensing Agency to license and register your vehicle.  You can find more information by phoning: 0300 200 3700. | |

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|  | **STUDENTS** |
| For goods belonging to pupils or students coming to the UK for full-time study of at least 12 months, relief is available on the following:   * Clothing * Object and instruments normally used by students for their studies, including personal computers, calculators, and typewriters * Household objects, including personal effects, household linen, furnishings, and equipment   Students coming to the UK for a period of full-time study do not need to complete ToR1 form but will be required to provide evidence of the period of study.  The goods must be owned by the individual and be intended for their personal use.  A customs declaration will still be required and will be declared against customs procedure code (CPC) 4000 C06 | |

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|  | **MARRIAGE AND CIVIL PARTNERSHIPS** |
| Relief is available on trousseaux and household effects. Relief can also be claimed in respect of presents given on a wedding or civil partnership, provided the person giving the present has their normal place of residence outside the UK.  In addition, you can bring in the wedding outfits of the bride and bride groom free of duty and VAT.  Alcohol, tobacco, and tobacco goods are excluded from relief.  To claim relief, you must satisfy all the following criteria:   * You have been resident outside of the UK for at least 12 consecutive months prior to the date of moving to Great Britain (GB) or Northern Ireland (NI), * You must provide evidence of your marriage or civil partnership, * The value of each gift cannot exceed £900.00, * You must provide a guarantee for goods imported for up to 2 months prior to the date of the marriage or civil partnership ceremony.   Any goods for which relief is granted cannot be lent, used as security, hired out or transferred to another person within 12 months of the date you moved.  If you are coming to the UK to get married, or you are coming after you marry, you do not need to complete the ToR1 form.  A customs declaration will still be required and must be declared against one of the following customs procedure codes (CPC’s):   * 40 00 C02 Trousseaux and household effects imported on a marriage no later than 4   months after the date of the wedding,   * 40 00 C03 Presents customarily given on a marriage no later than 4 months after the   date of the wedding, of which the value does not exceed £900.00 per item,   * 40 00 C60 Trousseaux and household effects imported on a marriage entered for free   circulation not earlier than 2 months before the wedding (Duty relief subject to lodging  appropriate security),   * 40 00 C61 Presents customarily given on a marriage entered to free circulation not   earlier than 2 months before the wedding (duty relief subject to lodging appropriate  security), of which the value does not exceed £900.00 per item. | |

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|  | **PETS AND OTHER ANIMALS** |
| Pets and other animals brought in for non-commercial purposes are part of personal property and therefore qualify for relief under transfer of residence relief.  You can find more information on [bringing your pet dog, cat or ferret to Great Britain](https://www.gov.uk/bring-pet-to-great-britain)  You can find more information on [importing live animals, animal products and high risk food and feed not of animal origin from non-EU countries to Great Britain](https://www.gov.uk/guidance/importing-live-animals-or-animal-products-from-non-eu-countries)  Any animal imported for commercial purposes, do not qualify for relief. This includes animals for retail sale, breeding, or competitions. | |

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|  | **AFTER YOU HAVE APPLIED** |
| If you are successful in getting transfer or residence relief, you will be given Unique Reference Number (URN) which you will need to provide to Port Partners. This must be declared on the customs declaration to qualify for relief. If this number is not provided, relief cannot be claimed at time of import, and you will be required to pay any duty and VAT. However, the VAT can be reclaimed retrospectively upon receipt of the URN. Under such circumstances, Port Partners will charge an additional fee of £65.00 to process the refund with HMRC. | |

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