

Changes to the importing personal effects from non-EU Countries



On 1 January 2017 the UK government made changes to the procedure to import personal effects to the UK from outside the European Union. A new Transfer of Residence (ToR) relief (ToR01) online application replaced the previous C3 form.

This form must be completed online by the owner of the good and submitted before the goods leave the origin location. The form can be found at:

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

The completed form should be sent to nch.tor@hmrc.gsi.gov.uk. Once the application is successful, the owner of the goods will be provided with a unique reference number (URN). This will need to be provided to the company managing your relocation, in order to complete the import declaration.

Without receiving the URN from HMRC, customs will be unable to clear the shipment. We recommend this is completed BEFORE the shipment is sent.