



About this form

This form is designed to be filled in on screen. You can save the form once you've completed it and email it to: nch.tor@hmrc.gsi.gov.uk or you can print a copy and post it.

Use this form to apply for approval to transfer your normal place of residence including animals and means of transport. An approval allows you to import goods into the United Kingdom (UK) with relief from import duties and charges. The goods in question must be destined for the UK only. If you're not claiming relief in the UK don't complete this form. Either use transit to move your goods to the other Member State(s) or declare the goods to free circulation in the UK paying duties as required and claim retrospective transfer of residence (ToR) in your Member State of destination.

If you're importing a motor vehicle you must also make a Notification of Vehicle Arrivals (NOVA) application.

Once approved you may use your authorisation number on consignments carrying your personal effects, this includes split consignments.

If you're a student coming to the UK for a period of study you don't need to complete this form. You should make an import entry using Customs Procedure Code (CPC) 40 00 C06.

If you're importing goods on the occasion of your marriage you don't need to complete this form. You should make an import entry using one of the following CPCs:

- 40 00 C02 - Simultaneous release for free circulation and home use of trousseaux and household effects imported on the occasion of a marriage;
- 40 00 C03 - Simultaneous release for free circulation and home use of presents customarily given on the occasion of a marriage not exceeding €1000 (See CPC information for details of sterling equivalent);
- 40 00 C60 - Simultaneous release for free circulation and home use of trousseaux and household effects imported on the occasion of a marriage entered for free circulation in the first two months before the wedding (duty relief subject to the lodging of appropriate security);
- 40 00 C61 - Simultaneous release for free circulation and home use of presents customarily given on the occasion of a marriage entered for free circulation in the last two months before the wedding (duty relief subject to the lodging of appropriate security)

If you're bringing your items back to the UK within a period of 3 years from the date they were exported from the EU, you should consider making a customs entry to claim Returned Goods Relief (RGR). If you're a Crown Servant, the period for claiming RGR is 6 years.

Conditions to obtain relief

To obtain the relief you must be moving from a country outside the European Union (EU) to the UK, in order to live in the UK. You're thereby transferring your normal place of residence to the UK. If you don't yet have a UK address you should consider other relief's such as temporary admission or place the goods in free circulation and make a retrospective claim to ToR when you've established your residence in the UK. Except in exceptional circumstances, you must claim ToR within 12 months of your date of entry to the UK.

You must also:

- have lived outside the EU for at least the last 12 consecutive months
- have used and had possession of the goods for at least the last 6 consecutive months
- have used the goods and are going to continue using them in the new place of residence in the UK for at least the next 12 months
- be importing the goods within 12 months of coming to live in the UK
- not lend out, pledge, give away, hire out or transfer the goods within the first 12 months after the date on which they were imported

The relief doesn't apply to:

- alcoholic beverages
- tobacco and tobacco products
- commercial vehicles
- articles for use in the exercise of a trade or profession such as tools of the trade, other than portable instruments of the applied or liberal arts, goods you haven't possessed or used in the last 6 months

If you're importing excise goods you must present a customs entry declaring these goods and provide the details.

Enclosures

The following documents should be enclosed with your application:

1. A (black and white) copy of the photo page from your passport and a copy of your UK visa (if issued);
2. A signed list of goods that you wish to import. Please identify any goods that are not eligible for ToR – to establish eligibility of goods;
3. Proof of residency in a country you are transferring from showing your name and address of residence. For example, a utility bill;
4. Evidence of your right and intention to move to the UK. This could be a copy of the relevant signed page of your:
 - a. UK contract of employment and/or
 - b. purchase or rental agreement for your proposed dwelling place in the UK (only the relevant signed page that clearly shows your name and address of residence need to be submitted).

This is an illustrative list. If you don't have the above documents you may send alternative evidence to support your claim to ToR. Please note that HMRC may request additional documentation to verify your application.

Applicant's details

Full name

Enter your new address of your normal place of residence in the UK

New UK residential address

Line 1

Line 2

Line 3 (optional)

Postcode

Do you have a telephone or mobile number?

Yes

No

Telephone or mobile number

Do you have an email address or other means of contact?

Yes

No

Your email address or other means of contact

Do you have a National Insurance number?

Yes

No

National Insurance number

Date of birth

Your new situation in the UK

From what date have you lived, or from what date do you expect to live in the UK?

You must establish your proof of residence within 6 months from the date your items are imported. If you haven't yet established your normal place of residence you will need to provide security for the customs charges.

What are you planning to do in the UK or other country of the European Union?

- Work or self-employment
- Other, namely spouse/partner etc.

Name of employer or self-employed

Business address

Is this address in the UK?

- Yes
- No

Line 1

Line 2

Line 3 (optional)

Postcode

Your situation in the country outside the European Union (EU)

These questions relate to the period you lived in a country outside the EU before moving to UK.

Where did you live before moving to the UK?

International address

Line 1

Line 2

Line 3 (optional)

Country

Date you stopped living at the address

Provide evidence of previous residence such as a utility bill/mortgage/rental agreement (at least 6 months old).

Have you previously lived in the UK or another country of the European Union (EU)?

Have you ever lived in the UK or another country of the EU?

Yes

No

When did you leave the UK or other country of the EU?

Why did you leave the UK or other country of the EU?

Work

Other

Name of previous employer in the UK/EU

Address

Is this address in the UK?

Yes

No

Line 1

Line 2

Line 3 (optional)

Postcode

Means of transport

Are you importing a means of transport?

Yes

No

Pets, livestock and animals

Are you importing any pets or animals?

Yes

No

Other reliefs or exemptions from tax

Have you applied for a relief or an exemption from tax for the same goods elsewhere?

Yes

No

Date of entry

Dates you expect the goods and/or animals to arrive

Are they already here?

The goods have arrived in the UK

The goods have not arrived in the UK

The pets and/or animals have arrived in the UK

The pets and/or animals have not arrived in the UK

Declaration

I confirm that the information I have given is correct

When you've printed the form, please sign and date it in the appropriate boxes.

Signature

Date

DD MM YYYY

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Full name

Current place of residence

Number of enclosures

What to do now

Please send the completed form to:

HM Revenue and Customs
National Clearance Hub
Ralli Quays
3 Stanley Street
SALFORD
M60 9LA

or email your application to: nch.tor@hmrc.gsi.gov.uk