



Special procedure: Transfer of Rights and Obligations Movement of goods under the Union Customs Code

Customs Information Paper 26(2016)	
Who should read:	Holders of Special Procedure authorisations
What is it about:	Guidance concerning the Transfer of rights and obligations (TORO) and movements under the Union Customs Code
When effective:	1 May 2016
Extant until/ Expires	Update of Notice 3001

1. Background.

Under the Union Customs Code the rules for moving goods and transferring the rights and obligations (TORO) have changed.

2. Guidance

We have been asked to provide specific information on the scenarios below.

1. Company A imports to inward processing and sends goods to another Company B, also authorised for inward processing.

This is not a TORO but a movement.

Company A may discharge their liability if Company B makes a declaration to inward processing and Company A receives details of that declaration and notes it in their records and also on their bill of discharge.

The declaration could be by entry in records or a standard customs declaration. Company B discharges his liability by making a standard declaration either to free circulation or re-export which is noted in his records and his bill of discharge.

2. Company A imports to Inward processing (IP) and then enters the goods to customs warehousing (CW).

This is not a TORO but a movement.

Company A can only discharge their IP liability when the goods move to the customs warehouse if a declaration is made to customs warehousing by the holder of the procedure / holder of the customs warehouse authorisation.(depending on the type of customs warehouse)

In the situation above if Company A imports to Inward processing (IP) and then enters the goods to customs warehousing. Company B removes goods from the customs warehouse to their own inward processing authorisation,

This will discharge Company A liability as long as a declaration is made from the warehouse to Company B's IP authorisation and noted in the records of Company A and on their bill of discharge. This is also not a TORO.

So for movements between the same type of authorisations i.e. IP to IP, CW-CW TORO may apply if the transferee doesn't hold an authorisation but is named in the holder of the authorisations approval.

If the transferee holds their own authorisation or the procedures are different i.e. IP-CW, and the transferor of the goods wishes to discharge their liability then as long as a customs declaration is made by the transferee this will discharge the transferor's liability. For customs warehouse to customs warehouse a declaration must be made by both transferee and transferor.

These are movements not TORO.

3. Under end use relief -to move goods between two parties there must always be a TORO. You cannot move goods between two end use authorisation holders and discharge liability by making customs declarations as only one customs declaration is permitted at import and only the obligations can be transferred

4. Companies may wish to enter goods to external transit to move goods this will discharge their liability as transit is a special procedure as long as evidence is held that the transit movement had been discharged.

3. Contacts.

Further information can be found on [GOV.UK](https://www.gov.uk) by entering Special Procedures into the search box.

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