



ToR Consignments - UK Clearance, Approved Depositories and Transit to EU

Customs Information Paper 32 (2016)	
Who should read:	All importers, third-party agents, brokers and logistics specialists involved in ToR (Transfer of Residence) consignments shipped into the UK
What is it about:	Customs clearance of ToR consignments into the UK and for onward delivery under Transit to other Member States
When effective:	1 May 2016 onwards
Extant until/ Expires	Indefinitely

1. Background

At the November 2014 meeting the European Commission instructed all the Member States Customs Authorities to strictly implement Article 123 of EC Regulation 1186/2009 from that date onwards.

At the recent April 2016 meeting, all Member States were reminded again to ensure the necessary changes had been made for any customs clearance of ToR consignments, especially those destined for other Member States.

2. Implementation and consequences

Article 123 is found within EC Regulation 1186/2009, Title IV – General & Final Provisions:

Article 123

Where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, only the competent authorities of the Member State in whose territory the said goods are to be put to such a use may grant this relief.

This means that only ToR consignments for the UK can be customs cleared for this relief. All other consignments destined for elsewhere in the EU and hoping for approval for ToR relief must be delivered to the Member State for that Customs Authority to then assess whether relief can be permitted.

It is recommended that anyone who wants ToR relief for their new residence in another Member State should apply before importing their household effects, personal property and any private vehicles into the EU via the UK.

Therefore, from 01 May 2016 onwards, you should make out a transit declaration for all non-UK consignments of household effects, personal property and private vehicles for immediate onward delivery to the Member State after arrival into UK.

Alternatively, these consignments can be customs cleared to Free Circulation upon arrival into the UK with the proper payment of all import duties and other charges liable. The owner of that consignment may then apply retrospectively for ToR relief from the Customs Authority of the Member State where they then set up their new residence. However, there is no guarantee that the relief will be awarded and UK Customs will not be able to influence the decisions made by the host Customs Authority.

Additional guidance on Transit procedures can be found on GOV.UK:

<https://www.gov.uk/transit-and-other-suspensive-regimes>

Information on Transit, can be found on the European Commission site:

http://ec.europa.eu/taxation_customs/customs/procedural_aspects/transit/common_community/index_en.htm

3. Further Information

The ToR CPC (Customs Procedure Code) 40 00 C01 has been set up on CHIEF for those consignments successfully approved to have ToR relief.

All changes listed above to Approved Depositories procedures will come into effect from 01 May 2016.

For additional information please contact the National Approved Depositories Team in Cardiff:

isbcmailbox.nationalapproveddepositoriesteam@hmrc.gsi.gov.uk

There will also be an online process available on GOV.UK for pre-import application of ToR relief, that will replace the manual forms – C3, C5, C104A and C104A(vessels) – currently in use.

The use of the TOR1 form and CPC and other additional changes will be rolled out throughout 2016, so that by 01 January 2017 the current provisions will cease to exist.

A web page for ToR on GOV.UK will become a central resource for all new guidance and information:

<https://www.gov.uk/guidance/customs-clearance-for-transfers-of-residence-to-the-uk-and-eu>

4. HMRC contact details

Any requests for further information or clarification may be made in writing and submitted by email to:

Customs Policy Contact: CSDR and ToR Policy Advisor ~ Tim Gordon

E-mail: policy.internationalpostal@hmrc.gsi.gov.uk

Issued on the 12 May 2016 by Customs Directorate, HMRC.

Your Charter explains what you can expect from us and what we expect from you.
For more information go to: [Your Charter](#)