

Guidance

Customs Information Paper 28 (2017): changes to Transfer of Residence (ToR) relief

Published 23 November 2017

1. Introduction

This paper sets out the recent changes to Transfer of Residence (ToR). In particular, we have introduced new procedures for:

- students
- items imported in regard to a wedding
- Crown servants

We are also looking to simplify the ToR application process.

In line with these changes, we have updated [Notice 3](#) and introduced a new [Notice 5](#).

2. Changes

Notice 3 has been amended to include Temporary Admission and the removal of secondary homes reliefs.

Students will no longer be part of the ToR process and will go into their own Community System of Duty Reliefs (CSDR). We are introducing a new Customs Procedure Code (CPC) specifically for their use. It will be 4000C06.

CPC	Description
-----	-------------

4000C06	School outfits, educational materials, related household effects and personal property belonging to pupils or students coming to stay in the UK for the purpose of full time study and intended for their personal use during the period of their studies.
---------	--

Students will have to provide evidence of their place in the educational establishment and also provide the name and address of this establishment in Box 44 of the customs declaration.

Items imported in regard to a wedding will similarly come out of the ToR process and into their own CSDR relief. We are introducing 4 new CPC's dependent upon whether the gifts are imported before or after the wedding. They will be 4000C02, 4000C03, 4000C60 and 4000C61.

CPC	Description
-----	-------------

4000C02	Trousseaux and household effects imported on the occasion of a marriage no later than 4 months after the date of the wedding.
---------	---

4000C03	Presents customarily given on the occasion of a marriage no later than 4 months after the date of the wedding. The value of the presents must not exceed 1000 euros per item.
---------	---

4000C60	Trousseaux and household effects imported on the occasion of a marriage entered for free circulation not earlier than 2 months before the wedding (duty relief subject to lodging of appropriate security).
---------	---

4000C61	Presents customarily given on the occasion of a marriage entered for free circulation not earlier than 2 months before the wedding (duty relief subject to the lodging of appropriate security). The value of the presents must not exceed 1000 euros.
---------	--

Declarants will have to provide evidence in the form of a marriage certificate citing the date of the wedding.

For Crown servants only, we have extended the time limits from 3 years to 6 years for claiming Returned Goods Relief (RGR). Crown servants include diplomatic staff, armed forces, embassy and consular personnel. This change will potentially take claims for overseas postings out of ToR and into RGR.

[Notice 236 \(RGR\)](#) has been updated to reflect this change.

3. Further changes

We have modified and simplified the ToR application form, and also reduced the extent of supporting enclosures.

We aim to introduce the new application form on 1 December 2017.

4. Contacts

Further information can be obtained from customs.specialprocedures&reliefs@hmrc.gsi.gov.uk

Issued on 10 November 2017 by Customs Strategy and Tax Design, Customs Directorate, HM Revenue and Customs.

HMRC is changing how information is issued to customers. [Sign up to receive digital alerts.](#)

5. Your rights and obligations

Read [Your Charter](#) to find out what you can expect from HMRC and what we expect from you.