

TOR-01 – THE APPLICATION PROCESS:

In order for an individual to qualify to import their used belongings free from duty and tax, an online application under **TRANSFER OF RESIDENCE (ToR)** relief needs to be made by the importer (which we recommend is done **at least 10 days prior to shipping**) using **TOR01 application** form at the link below:

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

NOTE: This is an “application” process to use the ToR relief heading, it is not a clearance request.

Once completed the form should be printed, signed and emailed with all applicable supporting documentation to nch.tor@hmrc.gov.uk

NOTE: Customs may require additional information to be presented after receipt of the application. It is therefore imperative that a **valid / active email** be provided to HMRC.

Supplementary items required to accompany the ToR01 Application to HM Customs:

- Copy of Passport
- Visa if applicable
- National Insurance number if applicable/available
- Packing list / survey list of the goods being imported
- Any proof of purchase or value for the goods you have (especially for higher value items)
- For any goods that purchase receipts are not available we suggest to include a written declaration informing this to be the situation, and detail estimated their current (second hand) value (*please note this **should not** be the replacement / insurance value*)
- Proof of ownership for vehicles – registration documents older than 6 months
- Proof that have lived out of the EU for last 12 months – Utility Bill / Bank statement with address on
- Employment contract if applicable and or employer’s statement Work permit if applicable
- Tenancy or purchase agreement for home in the UK if applicable. If living with family state this.

UNIQUE AUTHORISATION CODE

Once HM Customs & Excise are fully satisfied that the full criteria for ToR relief has been met they will issue the applicant with a “**Unique Authorisation Code**”. It should be noted that the issue of this code from HM Customs & Excise simply authorises that individual to import their goods under this relief heading.

NOTE: This should not be mistaken for the grant of Customs clearance.

Once issued, the **Unique Authorisation Code** should be provided to EuroGroup International Movers without delay to facilitate the customs clearance entry that will be made once the goods have arrived at the destination port / airport.