



## GUIDANCE OF REGULATIONS AND DOCUMENT REQUIREMENTS, APPLY TO ALL CLIENTS SHIPPING 'UNACCOMPANIED' SHIPMENT OF PERSONAL EFFECTS TO THE UK

There are various customs options for unaccompanied shipments of household furniture, effects and vehicles into the UK, Please take time to review the guidance that we hope will assist you to determine how your shipment may enter the UK. The requirements, process, instructions and documents for each option are advised and noted

Page 2 - Transfer of Residence (ToR) – **Now Online Application – only complete if you are moving to UK under ToR**

For any other customs status please refer and provided documents to Fox International office

Page 3 – Study Use; Marriage / Wedding gifts / Trousseaux; Returning UK effects

Page 4 – Inheritance; Secondary home; Gifts; Home use; Diplomatic

**Page 5,6 - Please ensure you review this section in regard:**

**Prohibited effects, that should not be included in your shipment**

**Restricted effects, which would require further review prior to inclusion and shipment**

**Taxable / Dutiable effects, subject to separate customs entry and charges**

**PLEASE CHECK with FOX prior to including ANY restricted effects in a shipment**

Page 7 – Motor vehicles

The client and all effects in the shipment must meet the requirements for the customs process.

A Customs Declaration must be completed, signed and provided by the shipper of the effects for all shipments.

If you have any queries or require further guidance or clarification in regard any aspect of the advice and the importation of your effects into the UK please do feel free to contact us by e-mail – [international@fox-moving.com](mailto:international@fox-moving.com)

Customs status	Entry Requirements	Documents required
<p><b>Transfer of Residence (ToR) –</b></p> <p><b>Complete online ToR application</b></p>	<ul style="list-style-type: none"> <li>• You have resided for at least 12 months in country of origin outside the UK, prior to shipment packing date.</li> <li>• The consignment consists of all normal, household effects that have been used by you for at least 6 months (though with allowance for some small ‘incidental’ items) prior to shipment packing date.</li> <li>• You are moving your residence in which you normally reside to the UK</li> <li>• There are no effects which would be liable to duty or tax (please see note below)</li> <li>• The effects are expected to arrive no more than 6 months prior or 12 months after your own arrival date.</li> <li>• You intend to reside and use all effects for at least 12 months in the UK</li> </ul> <p><b>If all the above are satisfied then the client MUST complete the online application directly to UK customs (HMRC) for approval and therefore associated tax and duty relief</b></p>	<ul style="list-style-type: none"> <li>• Click on following link: <a href="https://www.gov.uk/guidance/application-for-transfer-of-residence-relief-tor1">https://www.gov.uk/guidance/application-for-transfer-of-residence-relief-tor1</a></li> <li>• The application should be completed by the person whose effects are being moved.</li> <li>• Enter your e-mail address to receive and then enter verification code</li> <li>• Click ‘Apply for transfer of residence tax relief’</li> <li>• Refers to documents that you will need to upload for the application</li> <li>• Once you begin the application you do have option to save progress then return to amend and complete later</li> <li>• Complete application, answering all questions that are to verify you meet the entry requirements, upload documents as prompted : <ul style="list-style-type: none"> <li>○ Proof of your UK address, or right to remain in the UK, this should show name, residence address and dated within last 3 months, this could be <ul style="list-style-type: none"> <li>▪ UK contract of employment; Purchase or rental; Utility bill / Bank statement; Letter from person you may initially reside with and proof of their address</li> </ul> </li> <li>○ Proof of residency in the country you are transferring from showing your name, residence address and dated within 6 months prior to packing, this could be: <ul style="list-style-type: none"> <li>▪ Purchase/rental agreement; Utility bill/Bank statement/other official document</li> </ul> </li> <li>○ A copy of the photo page from your passport</li> <li>○ A signed list of goods, i.e packing list, survey list, insurance list, itemised inventory that should be as true a representation of the final shipping list as possible.</li> </ul> <p>This is an illustrative list, we would be pleased to review your draft documents and details before you submit to HMRC</p> <ul style="list-style-type: none"> <li>• Once you have fully completed the form and uploaded all documents</li> <li>• Click ‘Submit’ and accept the declaration</li> <li>• Print / Copy / Take Screenshot of your submission reference</li> </ul> <p><b><u>We advise that you apply and receive your ToR reference number as soon as you are able. HMRC standard advised processing time is 15 working days – this is for new applications and also any re-submissions / further documents</u></b></p> <p><b><u>We MUST receive your approval ToR URN prior to shipment arrival in the UK</u></b></p> <p><b><u>If approved you will receive a URN , which will be in format, XXXXXXXX, which you will need to forward to FOX office with</u></b></p> <ul style="list-style-type: none"> <li>• Your Signed Customs Declaration (will be provided by Fox)</li> <li>• Copy of passport</li> </ul> </li> </ul>

Customs status	Entry Requirements	Documents required
<p><b>Study use –</b></p> <p><b>Do not complete ToR application</b></p>	<ul style="list-style-type: none"> <li>You are coming to the UK to study with accepted place at educational facility</li> <li>The effects are suitable, required and of reasonable volume for use during the course duration</li> <li>There are no effects which would be liable to duty or tax</li> </ul> <p><b>If all the above are satisfied then associated tax and duty relief may be sought</b></p>	<ul style="list-style-type: none"> <li>Copy of course acceptance from Educational establishment showing: Your name; Name of course; Course duration including start and end dates</li> <li>If available document to show residence address whilst completing the course</li> <li>Name and address of Educational establishment</li> <li>Copy of passport</li> <li>Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul> <p><b><u>These documents are to be forwarded to FOX office.</u></b></p>
<p><b>Marriage relief / Wedding gifts / Trousseaux</b></p> <p><b>– Do not complete ToR application</b></p>	<ul style="list-style-type: none"> <li>The effects are imported within 2 months prior or 4 months after wedding</li> <li>The effects are: Those of a person (to be) married; For the wedding ceremony; Gifts for the marriage</li> <li>Any item does not exceed value of €1000</li> <li>There are no effects which would be liable to duty or tax</li> </ul> <p><b>If all the above are satisfied then associated tax and duty relief may be sought though may require payment of tax / duty 'guarantee'</b></p>	<ul style="list-style-type: none"> <li>Copy of document to show the wedding date: <ul style="list-style-type: none"> <li>If importing after wedding, copy of the marriage certificate</li> <li>If importing prior to wedding, suitable official document to show: Both names; Venue; Date</li> </ul> </li> <li>Copy of passport</li> <li>Document to show overseas address: Purchase / rental agreement; Utility <ul style="list-style-type: none"> <li>Document to show UK address: Purchase / rental agreement; Utility bill</li> </ul> </li> <li>Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul> <p><b><u>These documents are to be forwarded to FOX office.</u></b></p>
<p><b>Returning UK Goods (RGR)</b></p> <p><b>– Do not complete ToR application</b></p>	<ul style="list-style-type: none"> <li>You and your effects are returning to the UK within 3 years of departure from UK</li> <li>The effects are exactly, or part thereof, as you originally shipped from the UK</li> <li>All UK tax and duty was paid prior to export from the UK</li> <li>There are no effects which would be liable to duty or tax</li> </ul> <p><b>If all the above are satisfied then associated tax and duty relief may be sought</b></p>	<ul style="list-style-type: none"> <li>Copy of documents from the original export from the UK: Packing list; Bill of Lading.</li> <li>Covering letter to include: Date of shipments; Reasons for return; Confirmation they are the same effects</li> <li>Copy of passport</li> <li>Document to show overseas address: Purchase / rental agreement; Utility <ul style="list-style-type: none"> <li>Document to show UK address: Purchase / rental agreement; Utility bill</li> </ul> </li> <li>Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul> <p><b><u>These documents are to be forwarded to FOX office.</u></b></p>

Customs status	Entry Requirements	Documents required
<b>Inheritance Goods –</b>  <b>Do not complete ToR application</b>	<ul style="list-style-type: none"> <li>• Shipment of household effects bequeathed to the beneficiary in the UK</li> <li>• They were the personal property of the deceased</li> <li>• The beneficiary is full time resident in UK</li> <li>• There are no effects which would be liable to duty or tax</li> </ul> <p><b>If all the above are satisfied then associated tax and duty relief may be sought</b></p>	<ul style="list-style-type: none"> <li>• Check and verify requirements, then complete, print and sign online C1421 form. available from UK customs website at: <a href="http://www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421">www.gov.uk/government/publications/vat-inherited-goods-making-a-claim-for-relief-from-duty-and-vat-c1421</a></li> <li>• Copy of will, certified by executor of the estate, identifying the goods and value</li> <li>• Copy of Death certificate</li> <li>• Document to show UK address: Purchase / rental agreement; Utility bill</li> <li>• Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul> <p><b>These documents are to be forwarded to FOX office.</b></p>
<b>Secondary Home –</b>  <b>Do not complete ToR application</b>	<ul style="list-style-type: none"> <li>• For any returning UK goods, please refer to RGR above</li> <li>• For any non-UK goods please refer to Home-use below</li> </ul>	<ul style="list-style-type: none"> <li>• As per RGR</li> <li>• As per Home-use</li> </ul> <p><b>These documents are to be forwarded to FOX office.</b></p>
<b>Gifts –</b>  <b>Do not complete ToR application</b>	<ul style="list-style-type: none"> <li>• Shipment of effects being 'gifted' to person in the UK</li> </ul> <p><b>Subject to</b> <b>Tax, standard rate 20%</b> <b>Duty, variable rate 0-15-%</b> <b>Payable by the client once customs cleared</b></p>	<ul style="list-style-type: none"> <li>• Packing list with customs values noted on each line for the used effects. The client must provide these values for their own used effects, which should be the reasonable current 'customs' market value.</li> <li>• Copy of receipts for any newly purchased items in the shipment</li> <li>• Document to show UK address: Purchase / rental agreement; Utility bill</li> <li>• Tax and duty authorisation (will be provided by Fox)</li> <li>• Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul> <p><b>These documents are to be forwarded to FOX office.</b></p>
<b>Home use –</b>  <b>Do not complete ToR application</b>	<ul style="list-style-type: none"> <li>• For entry of household effects that do not fall under any of the above status</li> </ul> <p><b>Subject to</b> <b>Tax, standard rate 20%</b> <b>Duty, variable rate 0-15-%</b> <b>Payable by the client once customs cleared</b></p>	<ul style="list-style-type: none"> <li>• Packing list with customs values noted on each line for the used effects. The client must provide these values for their own used effects, which should be the reasonable current 'customs' market value.</li> <li>• Copy of receipts for any newly purchased items in the shipment</li> <li>• Document to show UK address: Purchase / rental agreement; Utility bill</li> <li>• Tax and duty authorisation (will be provided by Fox)</li> <li>• Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul> <p><b>These documents are to be forwarded to FOX office.</b></p>
<b>Diplomatic –</b>  <b>Do not complete ToR application</b>	<ul style="list-style-type: none"> <li>• For clients holding Diplomatic status in the UK</li> </ul>	<ul style="list-style-type: none"> <li>• Original C426, fully completed with complete shipment details, stamped and signed by Embassy (and FCO is taxable / dutiable items in the shipment)</li> </ul>

<p><b>Taxable / Dutiable goods</b></p>	<ul style="list-style-type: none"> <li>• Alcoholic beverages</li> <li>• Tobacco and tobacco products</li> <li>• Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts</li> <li>• New effects owned and used for less than 6 months</li> </ul> <p><b>Subject to separate customs entry plus Tax, as per commodity rates</b> <b>Duty, as per commodity rates</b> <b>Payable by the client once customs cleared</b></p>	<p><b><u>PLEASE SEEK AUTHORISATION FROM OUR OFFICE BEFORE INCLUDING THESE ITEMS</u></b></p> <p>We will require</p> <ul style="list-style-type: none"> <li>• Alcohol / tobacco declaration</li> </ul> <p><b>ANY and ALL alcohol or tobacco shipped within ‘un-accompanied’ sea or air shipment into the UK will be subject to tax and duty for which you will be required to complete Alcohol Declaration</b></p> <ul style="list-style-type: none"> <li>• Receipts for new items</li> <li>• Document to show UK address: Purchase / rental agreement; Utility bill</li> <li>• Tax and duty authorisation (will be provided by Fox)</li> <li>• Completed and signed ‘Customs Declaration’ (will be provided by Fox)</li> </ul> <p><b><u>These documents are to be forwarded to FOX office</u></b></p>
<p><b>Prohibited items</b></p>	<ul style="list-style-type: none"> <li>• Illicit drugs</li> <li>• Flick and gravity knives</li> <li>• Self defence sprays such as pepper and CS gas sprays</li> <li>• Stun guns</li> <li>• Indecent and obscene material</li> <li>• Counterfeit, pirated and patent-infringing goods</li> </ul>	<p><b><u>THESE ITEMS MUST NOT BE SHIPPED</u></b></p>

<p><b>Restricted items</b></p>	<ul style="list-style-type: none"> <li>• Firearms, explosives and ammunition</li> <li>• Realistic imitation firearms</li> <li>• Offensive weapons including swords with a curved blade exceeding 50cms in length</li> <li>• Certain radio transmitters</li> <li>• Rough diamonds</li> </ul>	<p><b><u>AUTHORISATION TO SHIP MUST BE PROVIDED PRIOR TO SHIPPING</u></b></p> <p>UK authorities must be approached by the client to seek approval / permits to ship</p>
<p><b>CITES</b></p>	<ul style="list-style-type: none"> <li>• Items which, or any part thereof, is made from products from endangered species: For example</li> </ul> <p><b><u>Pianos:</u></b></p> <ul style="list-style-type: none"> <li>• Ivory keys</li> <li>• Wood casing</li> </ul> <p>Animal skins Animal 'trophies' Etc</p>	<p><b><u>AUTHORISATION TO SHIP MUST BE PROVIDED PRIOR TO SHIPPING</u></b></p> <p>Any effects that are made from an organic species on the list found at <a href="http://www.speciesplus.net">www.speciesplus.net</a> must have the relevant CITES permits prior to shipping –</p> <ul style="list-style-type: none"> <li>• Export permit from origin, fully completed and stamped by all relevant authorities</li> <li>• Import permit from UK, fully completed</li> </ul> <p>Original permits will need to be provided.</p>
<p>Foodstuffs</p>		<p><b>We advise against shipping of any such items as they will likely result in delays / charges at UK customs and possible further possible examinations with removal and confiscation of the products at high additional cost.</b></p>
<p>Petfood</p>		<p><b>We advise against shipping of any such items as they will likely result in delays / charges at UK customs and possible further possible examinations with removal and confiscation of the products at high additional cost.</b></p>

Motor vehicles		
<b>ToR –</b>  <b>Complete online ToR application</b>	As per entry of household effects under ToR plus <ul style="list-style-type: none"> <li>Have owned and used the vehicle for at least 6 months prior to shipping</li> </ul>	As per Household effects requirement plus <ul style="list-style-type: none"> <li>Vehicle details included in ToR application form with further document to show ownership and use of the vehicle, i.e Registration; Insurance; Clearly showing: Vehicle details; Full name; Date</li> </ul> Client to also provide copies of the following to our office for NOVA submission: <ul style="list-style-type: none"> <li>Document to show use of vehicle overseas: Registration; Insurance</li> <li>ToR01 form showing the vehicle included on the application</li> </ul>
<b>Returning vehicle –</b>  <b>Do not complete ToR application</b>	As per entry of household effects under RGR	As per Household effects requirement plus <ul style="list-style-type: none"> <li>Complete, print and sign C179b form. available from UK customs website at <a href="http://www.gov.uk/government/publications/import-and-export-re-importation-of-an-unaccompanied-private-motor-vehicle-from-outside-the-european-community-c179b">www.gov.uk/government/publications/import-and-export-re-importation-of-an-unaccompanied-private-motor-vehicle-from-outside-the-european-community-c179b</a></li> <li>Document to show use of vehicle overseas: Registration; Insurance</li> <li>Document to show overseas address: Purchase / rental agreement; Utility bill</li> <li>Document to show UK address: Purchase / rental agreement; Utility bill</li> </ul>
<b>Temporary import –</b>  <b>Do not complete ToR application</b>	<ul style="list-style-type: none"> <li>It's for your own private use</li> <li>It is registered in country of origin with relevant registration plates attached to vehicle for the time it will be in the UK.</li> <li>You are not a UK resident and have temporary UK residence</li> <li>You don't sell, lend or hire it in the UK</li> <li>Re-export from the UK within 6 month</li> </ul>	<ul style="list-style-type: none"> <li>Complete, print and sign C110, available from UK customs website at <a href="http://www.gov.uk/government/publications/import-and-export-temporary-admission-notice-of-arrival-of-a-non-eu-private-motor-vehicle-c110">www.gov.uk/government/publications/import-and-export-temporary-admission-notice-of-arrival-of-a-non-eu-private-motor-vehicle-c110</a></li> <li>Copy of your passport</li> <li>Document to show UK address, Purchase / rental agreement; Utility bill</li> <li>Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul>
<b>Tax and duty liable</b>	<ul style="list-style-type: none"> <li>For entry of vehicles that do not fall under any of the above status</li> </ul> <b>Subject to</b> <b>Tax, standard rate 20%</b> <b>Duty, standard rate 10%</b> <b>Payable by the client once customs cleared</b>	<ul style="list-style-type: none"> <li>Copy of your passport</li> <li>Copy of purchase receipt / invoice</li> <li>Detailed, signed, dated and headed dealer approved valuation</li> <li>NOTE – you may be required to arrange valuation once vehicle as arrived in the UK to verify the overseas valuation, prior to receiving final customs clearance</li> <li>Document to show UK address: Purchase / rental agreement; Utility bill</li> <li>Tax and duty authorisation (will be provided by Fox)</li> <li>Completed and signed 'Customs Declaration' (will be provided by Fox)</li> </ul> <b><u>These documents are to be forwarded to our office.</u></b>
Once the vehicle has cleared customs we will submit the supporting documents, showing residence and vehicle usage overseas, to customs NOVA office.		

