12-14, chemin Rieu, 1208	GENEVA, Switzerland	G COMPANY S.A.	NON-NEGO	TIABLE COPY	Transp	16 -Port" or "Combined ort" (see Clause 1)
SC Website : www.msc.com		SCAC Code: MSCU	NO. & SEQUENCE OF ORIGINAL B/L's NO OF RIDER PAGES			
SHIPPER: LAUB THEODORE YUVAL NEAMAN 5B TEL AVIV			1/1 0 CARRIER'S AGENTS ENDORSEMENTS: (Include Agent(s) at POD)  FCL/FCL Lloyds / IMO Number = 9230490 Due to danger of confiscation, warranted vessel			
CONSIGNEE: This B/L is not necotiable unless marked "To Order" or "To Order of" here.  P & F safepac co ltd field road mildenhall, ip28 7ap bill@safepac.co.uk t: 01638 713323			is not to call at ports and not to enter the territorial waters of any Arab countries belligerent to the state of Israel and/or actively supporting the Arab boycott prior to unloading in Israel unless in distress or subject to force majeure			
NOTIFY PARTIES: (No responsibility she see Clause 20) P & F safepac co ltd field road mildenhal bill@safepac.co.uk t: 01638 713323		o his Agent for failure to notify -	NOT TALLIE ***CONTINU PORT OF DI LONDON GAT	BOARD QUANTITIES D OF CONTROLED BY ED IN DESC. OF PAC SCHARGE AGENT EWAY PORT ean Shipping Compa	CARRIER KAGE AND GO	ODS***
VESSEL & VOYAGE NO. (see Clauses	8 & 9)	PORT OF LOADING	I	PLACE OF RECEIPT: (Combined	Transport ONLY - se	ee Clauses 1 & 5.2)
MSC LORETTA V. NI416	A	ASHDOD		xxxxxxx		
BOOKING REF. (or)	SHIPPER'S REF.	PORT OF DISCHARGE	*	PLACE OF DELIVERY: (Combine	ed Transport ONLY - s	ee Clauses 1 & 5.2)
BKIN2413269	xxxxx	LONDON GATEWAY		xxxxxxxx		
PARTICULARS FURNIS			KED BY CARRI		SPONSIBLE	(see Clause 14)
Container Numbers, Seal		Description of Pag	kages and Goods	40-10-	Gross Cargo Weight	Measurement
Numbers and Marks MSDU4009768/40DV	323 PK	(Continued on attached Bill of La	ding Rider page(s), if a	applicable)	KGS 6607.000	СВМ
	***CONTINUED IN CARRIER'S AGENTS ENDORSEMENTS***  Carrier has no liability or responsibility whatsoever for thermal loss or damage to the goods by reason of natural variations in atmospheric temperatures during the winter period, and / or caused by inadequate packing of the Goods for carriage in dry-van containers, and / or inherent vice of the Goods, in such temperatures. This carriage is subject to the MSC Sea Waybill or Bill of Lading Terms and Conditions found at the back of this document, as well as to the MSC Agency Terms and Condition available at www.MSC.com/en/carrier-terms which are incorporated by reference.			E		
Total Tare wgt. 3640			TOTAL PARTY	gt. 6607.000 KGS To	tal Volume.	57.19 CBM
FREIGHT & CHARGES Cargo	shall not be delivered u	inless Freight & Charges are paid		RECEIVED by the Carrier in apparent stated herein) the total number or quan	tity of Containers or oth	er packages or units
FREIGHT PREPAID			1	indicated in the box entitled Carrier's I and conditions hereof from the Place of Discharge or Place of Delivery, whichever LADING THE MERCHANT EXPRITHE TERMS AND CONDITIONS, OTHERWISE INCORPORATED ON THATHS BILL OF LADING AND THE CARRIER'S APPLICABLE TARIFF AS MERCHANT.	of Receipt or Port of Lover is applicable. IN ACCESSLY ACCEPTS ANI WHETHER PRINTE US SIDE AND ON THE TERMS AND CON	pading to the Port of CEPTING THIS BILL D AGREES TO ALL D, STAMPED OR REVERSE SIDE OF IDITIONS OF THE
				If this is a neodiable (To Order / of) Bi endorsed must be surrendered by the outstanding Freight and charges) in ex- this is a non-negotiable (straight) Bill or or issue a Delivery Order (after pay against the surrender of one original national law at the Port of Discharge or	ne Merchant to the Containing for the Goods of Lading, the Carrier showent of outstanding Fill of Lading or in a	arrier (logether with or a Delivery Order, If all deliver the Goods (reight and charges) accordance with the
			16	IN WITNESS WHEREOF the Carrier of of Lading stated at the top, all of this te of Lading has been surrendered all other	nor and date, and when	rever one original Bill
DECLARED VALUE (only applicable in Charges paid - see Clause 7.3)	Can	RRIER'S RECEIPT (No. of Cntrs rier - see Clause 14.1) CNTR	or Pkgs rovd by	SIGNED on behalf of the Carrier MS		
PLACE AND DATE OF ISSUE ASHDOD 15-MAY-2024 SHIPPED ON BOARD DATE 13-MAY-2024				ASHDOD		

UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

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PASSPORT

GBR

554229051

THEODORE

BRITISH CITIZEN

25 APR /AVR 44

JOHANNESBURG

OCT /OCT 18

HMP0

Date of expiry date of /OCT 28

SEE PAGE ABOVE

P<GBRLAUB<<THEODORE<<<<<<<<<<<<<<<

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# STATE OF ISRAEL מדינת ישראל

PASSPORT JIJTT



התימת בעל הדרטו/lolder's signalure

Type / Jip | Code of state / 70\*TON DOP
P / T | ISR

Surrame
LAUB
Given name
THEODORE
Nationality
ISRAELI

Date of birth / ATT TOWN.
25/04/1944
Sex / Pare of birth
M / T S AFRICA

M / T S AFRICA Date of issue / תאריד הונאה 04/09/2019 Authority-I.C Passport at-

JERUSALEM.

Passport No. / 11317 'DD

3-4535578-8

דרום אפריקה תאריד פקיעת תוקף / Date of expiry / 03/09/2024

סמכות - ממונה דרטנים ב

ירושלים



## PACKING INVENTORY

Shipper Name: Packing Job Date:

Origin Address:

Destination Address:

LAUB THEODORE

25 Apr 2024 Israel

United Kingdom



#### Packed Items

Power Tools	Comment	Wrapping	Room
Power Tools		Wrapped	
Decorations	a sealing of	Wrapped	
Picture		Wrapped	
Picture		Flat Box	
Night Table		Flat Box	
Night Table		Wrapped	
Clothes		Wrapped	
Clothes		Medium Box	**********
Clothes		Medium Box	
Night Table		Medium Box	-
Night Table		Wrapped	
Speaker	***	Wrapped	**********
Kitchenware	0438	Wrapped	
Kitchenware		Book/Small Box	
Kitchenware		Book/Small Box	**********
Kitchenware		Book/Small Box	
Kitchenware		Book/Small Box	
Kitchenware	27. I 4	Book/Small Box	-
Kitchenware		Book/Small Box	
Kitchenware		Book/Small Box	4000 ATOM
Kitchenware		Book/Small Box	

Shipper Signature on packing



Shipper:LAUB THEODORE

25 Apr 2024

Foreman Signature on packing



Foreman: Ilya Musienko

A. Univers Transit Ltd.

Shipper Signature on delivery	Delivery Driver Signature	-
£		
Name:	Name:	
Date	Company:	



34	Kitchenware				Book/Small Box	
35	Kitchenware	7			Book/Small Box	
36	Kitchenware				Book/Small Box	
37	Kitchenware				Book/Small Box	
38	Kitchenware				Book/Small Box	
39	Kitchenware				Book/Small Box	
40	Kitchenware				Book/Small Box	
41	Kitchenware				Book/Small Box	
42	Kitchenware				Book/Small Box	
43	Mixer	7202			Wrapped	
44	Toster	L028			Wrapped	
45	Kitchenware				Book/Small Box	
46	Kitchenware				Book/Small Box	
47	Kitchenware	2.161			Book/Small Box	
48	Kitchenware				Book/Small Box	
49	Kitchenware		950		Book/Small Box	
50	Kitchenware		- 10 <b>2</b> 5		Book/Small Box	
51	Kitchenware				Book/Small Box	
52	Kitchenware				Book/Small Box	
53	Kitchenware				Book/Small Box	
54	Bed single	90			Wrapped	
55	Bed single				Wrapped	
56	Mattress				Wrapped	
57	Dresser				Wrapped	
58	TV	3410			Wrapped	
59	Night Table				Wrapped	
60	Night Table				Wrapped	
61	Bench				Wrapped	
62	Bathroom items				Medium Box	
63	Carpet				Wrapped	
64	Decorations				Wrapped	
65	Decorations	4			Wrapped	
66	Decorations				Wrapped	
67	Decorations				Wrapped	1
68	Carpet				Wrapped	
69	Clothes				Medium Box	
70	Clothes				Medium Box	
71	Clothes				Medium Box	
72	Clothes				Medium Box	
73	Clothes				Medium Box	
74	Clothes				Medium Box	
75	Clothes				Medium Box	
76	Clothes				Medium Box	120200000
77	Clothes				Medium Box	
78	Clothes				Medium Box	
79	Shoes				Medium Box	
80	Hanger				Wrapped	
81	Mirror				Wrapped	
82	Clothes				vvrapped Medium Box	
83	Lamp, Floor or Pole			(44)	Wrapped	
200					Mapped	

Shipper Signature on packing



Shipper:LAUB THEODORE 25 Apr 2024 Foreman Signature on packing



Foreman: Ilya Musienko A. Univers Transit Ltd.

Shipper Signature on delivery	Delivery Driver Signature
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- 1 <b>개</b> 시간 시간 사람들이 있는데 10명	Marchaelle Milliann Committee (Committee Committee Commi
Name:	Manager 1



84	Clothes					Medium Box	
85	Decorations					Wrapped	
86	Decorations	φ.				Wrapped	
87	Clothes					Medium Box	
88	Clothes					Medium Box	
89	Clothes					Medium Box	
90	Clothes					Medium Box	
91	Clothes					Medium Box	
92	Clothes					Medium Box	
93	Clothes					Medium Box	
94	Mirror					Wrapped	
95	Decorations			#12 - 15 (m		Wrapped	
96	Picture					Flat Box	
97	Picture					- Flat Box	
98	Picture					Flat Box	
99	Iron	6207					
100	Decorations	6207				Wrapped	
101	Decorations					Wrapped	
101	Decorations					Wrapped	
	Decorations					Wrapped	
103						Wrapped	
104	Picture					Flat Box	
105	Decorations					Wrapped	
106	Decorations	-				Wrapped	
107	Speaker	S561				Wrapped	
108	Books					Book/Small Box	
109	Books					Book/Small Box	
110	Books					Book/Small Box	
111	Picture					Flat Box	
112	Books					Book/Small Box	
113	Books					Book/Small Box	
114	Books				2/	Book/Small Box	
115	Picture			8		Flat Box	
116	Picture					Flat Box	
117	Picture					Flat Box	
118	Picture					Flat Box	
119	Picture					Flat Box	
120	Picture					Flat Box	
121	Picture					Flat Box	West Production
122	Picture					Flat Box	
123	Picture					Flat Box	
124	Clothes					Medium Box	
125	Clothes					Medium Box	
126	Decorations					Wrapped	
127	Books					Wrapped	
128	Books					Wrapped	
129	Decorations					Wrapped	
130	Books					Book/Small Box	
131	Picture					Flat Box	)
132	Picture					Flat Box	
133	Decorations			-		Wrapped	
						1150VI	
oper Signatur	a on packing	Farmer Brown	and the control of the second				-



Shipper:LAUB THEODORE

25 Apr 2024

Foreman Signature on packing



Foreman: Ilya Musienko

A. Univers Transit Ltd.

Shipper Signature on delivery	Delivery Driver Signature
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lame:	Name:

Date \_\_\_\_ Company:\_\_\_\_



101210	_			
134	Decorations		Wrapped	
135	Decorations		Wrapped	
136	Decorations		Wrapped	
137	Decorations		Wrapped	
138	Clothes		Medium Box	
139	Clothes		Medium Box	
140	Decorations		Wrapped	
141	Vacuum Cleaner	0072	Wrapped	
142	Decorations		Wrapped	
143	Picture		Flat Box	
144	Picture		Flat Box	
145	Chair, Arm		Wrapped	-
146	Bathroom items		Medium Box	
147	Bathroom items		Medium Box	
148	Kitchenware		Book/Small Box	
149	Kitchenware		Book/Small Box	
150	Ice Cream Machine	P172	Wrapped	
151	Kitchenware		Book/Small Box	
152	Kitchenware		Book/Small Box	
153	Kitchenware		Book/Small Box	
154	Kitchenware		Book/Small Box	
155	Kitchenware		Book/Small Box	
156	Kitchenware		Book/Small Box	
157	Kitchenware		Book/Small Box	
158	Kitchenware		Book/Small Box	
159	Kitchenware		Book/Small Box	
160	Kitchenware		Book/Small Box	
161	Kitchenware		Book/Small Box	
162	Kitchenware		Book/Small Box	
163	Kitchenware		Book/Small Box	-
164	Sofa 1 Cushion		Wrapped	: <del></del> :
165	Coffee Machine	5840	Wrapped	
166	Kitchenware		Book/Small Box	
167	Kitchenware		Book/Small Box	
168	Lamp, Floor or Pole		Wrapped	(1 <del>12-1-11</del> 2)
169	Kitchenware		Book/Small Box	********
170	Kitchenware		Book/Small Box	
171	Kitchenware		Book/Small Box	
172	Decorations		Wrapped	
173	Decorations		Wrapped	
174	Decorations		Wrapped	
175	Picture		Flat Box	
176	Picture		Flat Box	
177	Picture		Flat Box	
178	Picture		Flat Box	
179	Picture		Flat Box	
180	Picture		Flat Box	
181	Picture		Flat Box	
182	Picture		Flat Box	
183	Decorations		Wrapped	

Shipper Signature on packing



Shipper:LAUB THEODORE

25 Apr 2024

Foreman Signature on packing



Foreman: Ilya Musienko

A. Univers Transit Ltd.

Shipper Signature on delivery	Delivery Driver Signature
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	Market Control of the
***************************************	

 Name:
 Name:

 Date
 Company:



per Signatu	re on packing	Foreman Signature on packing	Shipper Signature on delivery	Delivery Driver S	ionatura
	Speaker	134		Wrapped	********
232	Decorations Speaker	40.4		Wrapped	-
231	Decorations			Wrapped	
230	Decorations			Wrapped	
229	Bookshelves, Sectional			Wrapped	
228	Decorations			Wrapped	
227	Decorations			Wrapped	
226	Decorations			Wrapped	
225	Decorations			Wrapped	
224	Decorations		7	Wrapped	***************************************
223	Table			Wrapped	*******
222	Decorations			Wrapped	
221	Lamp, Floor or Pole			Wrapped	*******
220	Cupboard			Wrapped	
219	Cupboard			Wrapped	*******
218	Chair, Arm			Wrapped	
217	Pillows			Large Box	
216	Coffee Table			Wrapped	
215	Table			Wrapped	
	Sofa 1 Cushion			Wrapped	
213	Table			Wrapped	
212	Bureau/Dresser/Chest			Wrapped	
212				Wrapped	
211	Table			Wrapped	
210	Puff			Wrapped	
209	Carpet			Wrapped	
208	Table			Large Box	
207	Pillows			Large Box	
206	Pillows			Large Box	-
205	Pillows			Large Box	-
204	Pillows			Wrapped	
203	Chair, Arm			Wrapped	
202	Puff			Wrapped	
201	Chair, Arm			Wrapped	
200	Chair, Arm			Wrapped	
199	Chair, Arm			Wrapped	
198	Coffee Table			Wrapped	
197	Chair			Wrapped	
196	Decorations			Wrapped	
195	Decorations				8
194	Decorations			Wrapped	Canada Callino
193	Coffee Table			Wrapped	/
192	Decorations			Wrapped	
191	Decorations			Wrapped	***
190	Decorations			Wrapped	
189	Decorations			Wrapped	
188	Decorations			Wrapped	-
187	Alcohol			Wrapped	
186	Decorations			Wrapped	
185	Food			Book/Small Box	
184	Food			Book/Small Box	

Shipper:LAUB THEODORE

25 Apr 2024

Foreman: Ilya Musienko

A. Univers Transit Ltd.

Shipper Signature on delivery	Delivery Driver Signature	
		_
Name:	Name:	
Date	Company:	

Company:\_\_\_\_



234	TV	7047			
235	Picture	7917		Wrapped	
236				Flat Box	********
	Books			Wrapped	
237	Books			Wrapped	
238	Books			Wrapped	
239	Books			Wrapped	C-MARIENT.
240	Telescop	Mark-x		Wrapped	·
241	Laptop	0254		Wrapped	
242	Books			Book/Small Box	
243	Books			Book/Small Box	
244	Wine			Wrapped	
245	Computer Monitor	1812		Wrapped	
246	Books			Book/Small Box	****
247	Books			Book/Small Box	
248	Books			Book/Small Box	
249	Books			Book/Small Box	
250	Decorations			Wrapped	
251	Chair			Wrapped	****
252	Stand			Wrapped	
253	Wine			Wrapped	********
254	Wine			Wrapped	*******
255	Chair, office			Wrapped	
256	Books			Book/Small Box	-
257	Books			Book/Small Box	***
258	Picture			Flat Box	***
259	Guitar			Wrapped	
260	Picture			Flat Box	
261	Picture			Flat Box	*********
262	Picture			Flat Box	
263	Picture			Flat Box	anti-adenta-
264	Picture			Flat Box	
265	Picture			Flat Box	
266	Electronic Piano	6763		Wrapped	
267	BBQ Grill			Wrapped	
268	Table			Wrapped	Nacosatora
269	Table			Wrapped	
270	Table			Wrapped	
271	Kitchenware			Book/Small Box	(2-2-2-1)
272	Chair, outdoor			Wrapped	
273	Chair, outdoor			Wrapped	
274	Chair, outdoor			Wrapped	
275	Chair, outdoor			Wrapped	
276	Flower Pots			Wrapped	
277	Flower Pots			Wrapped	
278	Food			Book/Small Box	
279	Bathroom items			Medium Box	
280	Wine			Wrapped	-
281	Wine			Wrapped	
282	Wine			Wrapped	
283	CD discs			Book/Small Box	
				according DUA	esterono estados.
Shipper Signatu	ure on packing	Foreman Signature on packing	Shipper Signature on delivery	Delivery Driver S	ionatura.
7				Univery Univer S	ignature
/	(A)	dt.			
Shipper:LAUI	B THEODORE	Foreman: Ilya Musienko	Name :		***************************************
25 Apr 2024		A. Univers Transit I td	Name:	Name:	×

Date \_\_\_\_\_

Company:\_\_\_\_

A. Univers Transit Ltd.



284	CD discs				Book/Small Box	
285	CD discs				Book/Small Box	
286	CD discs				Book/Small Box	
287	Corner Shelf				Wrapped	********
288	Decorations				Wrapped	
289	Decorations				Wrapped	
290	Hanger	27			Wrapped	
291	Decorations				Wrapped	
292	Decorations				Wrapped	
293	Wine			7 1 74 9	Wrapped	
294	Wine				Wrapped	
295	Decorations			-	Wrapped	
296	Heater				Wrapped	
297	Heater				Wrapped	
298	Heater				Wrapped	*****
299	Heater				Wrapped	-
300	Sports Equipment				Wrapped	
301	Sports Equipment				Wrapped	
302	Picture				Flat Box	
303	Picture				Flat Box	
304	Hanger				Wrapped	
305	Wine Chest				Wrapped	
306	Kitchenware			-	Book/Small Box	
307	Kitchenware				Book/Small Box	-
308	Ladder				Wrapped	
309	Plastic Box				Wrapped	
310	Dresser				Wrapped	
311	Decorations				Wrapped	-
312	Wine				Wrapped	
313	Wine				Wrapped	***************************************
314	Wine				Wrapped	
315	Decorations				Wrapped	
316	Microwave	3420			Wrapped	
317	Bicycle				Wrapped	
318	Dryer				Wrapped	
319	Bathroom items				Medium Box	
320	Bathroom items				Medium Box	Landing
321	Bathroom items				Medium Box	
322	Chair				Wrapped	
323	Chair				Wrapped	

Total Number of Packages: 323

Shipper	Signature	on packing	

Z

Shipper:LAUB THEODORE

25 Apr 2024

Foreman Signature on packing

dt.

Foreman; Ilya Musienko

A. Univers Transit Ltd.

Shipper Signature on delivery	Delivery Driver Signature	

Name:\_\_\_\_\_

Date \_\_\_\_\_

Company:\_\_\_\_\_



#### **Used Boxes Count**

Box Type	Quantity
Book/Small Box	77
Large Box	5
Medium Box	34
Flat Box	44
Wrapped	163

Shipper Signature on packing

Z

Shipper:LAUB THEODORE 25 Apr 2024 Foreman Signature on packing

det

Foreman: Ilya Musienko A. Univers Transit Ltd.

Shipper Signature on delivery	Delivery Driver Signature	
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BT-NCH HM Revenue and Customs BX9 1GZ

Theodore Laub 24 Little Ickford near Aylesbury England HP18 9HS

Phone 0300 322 9434 Option 4
Email nch.tor@hmrc.gov.uk
Web www.gov.uk

Date 19 April 2024

Our Ref TOR-146719

Your URN 01769224

Dear Theodore Laub

#### About your application for Transfer of Residence (ToR) relief

Thank you for your application for ToR relief.

We have approved your application and given you the following Unique Reference Number (URN), 01769224.

Your URN only covers imports which arrive in the UK from 26/04/2024 to 26/04/2025

Thank you for your email dated 11 April 2024 with supporting document copies of your non UK address and UK address. I have now approved your application.

#### What you need to do now

You need to now complete an import declaration if the goods that you're bringing to the United Kingdom are entering the country separately to your arrival. If you are using a shipper or agent to assist with your move, you need to give your URN to them so they can make an import declaration on your behalf.

This authorisation also allows you, or persons acting on your behalf, the ability to use the appropriate Special Combined-nomenclature Code outlined in Chapter 99 of the Tariff of the United Kingdom reference document when completing a written or electronic import declaration. This will allow you to use this single code to declare all your household effects, with the exclusion of excise goods or those subject to any prohibition or restriction.

You can access the Tariff of the United Kingdom reference document at: <a href="https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020">https://www.gov.uk/government/publications/reference-document-for-the-customs-tariff-establishment-eu-exit-regulations-2020</a>

Restricted goods will need to be identified separately on the import declaration, in case of Border Force inspection.

You are responsible for telling your agent or shipper if you are importing any goods which are not covered by this relief.

#### If you no longer meet the conditions of the relief

You must notify the Transfer of Residence Team immediately at <a href="mailto:nch.tor@hmrc.gov.uk">nch.tor@hmrc.gov.uk</a> and provide full details of why you may no longer meet the conditions of the relief.

You might, for example, need to sell your vehicle in the 12 months after moving to the UK, which may breach the conditions of the relief. You can find details about the conditions that apply on gov.uk <a href="https://www.gov.uk/guidance/transfer-of-residence-to-great-britain">https://www.gov.uk/guidance/transfer-of-residence-to-great-britain</a>.



When contacting the team, please include your approval number in the email subject header e.g. "CIC - TORXXXXX".

#### More information

For further information about the Transfer of Residence relief, go to:

#### https://www.gov.uk/guidance/transfer-of-residence-to-great-britain

#### Notification of vehicle arrival

If you are importing a vehicle into the UK, you must make a Notification of Vehicle Arrival (NOVA) application once the vehicle has arrived in the UK. To do this, please email the CARs team at <a href="mailto:ecsm.nchcars@hmrc.gov.uk">ecsm.nchcars@hmrc.gov.uk</a> with "NOVA Application" in the subject heading and provide:

- Your full name
- Your address
- · Your telephone number
- · Your email address
- Your URN
- · A copy of your official vehicle details certificate of title
- · Date of vehicle arrival in the UK
- . A copy of the C88/MRN paperwork if a shipping agent has been used to bring the vehicle to the UK

For any help and advice, please ring the CARs team on 0300 322 7071.

#### Legislation

The legislation used to make this decision is <u>The Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit)</u>

<u>Regulations 2020</u>, <u>The Customs (Import Duty)(EU Exit) Regulations 89(1)(a)</u> and the <u>Reliefs Reference Document</u>, where details can be found for specific goods.

#### Important information about communicating by email

If you choose to email us, please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Please only use email to contact us or send us information if you accept the risks.

If you have any doubt that an email has come from HMRC, then do not click on any links, give any personal details, or reply to the email. You should send the email to us at <a href="mailto:phishing@hmrc.gov.uk">phishing@hmrc.gov.uk</a>

Yours sincerely

Yeuka Thuthani





### Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is insecure, so it's very important that you understand the risks before you email us. We'll not deal with you by email unless you tell us you accept the risks of doing so.

#### About the risks

The main risks associated with using email that concern HMRC are:

- · confidentiality and privacy there's a risk that emails sent over the internet may be intercepted
- · confirming your identity it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, hasn't been altered during transit
- · attachments could contain a virus or malicious code

#### How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still provide the information we need.

#### If you don't want to use email

You may prefer that we don't respond by email, for example because other people have access to your email account. If so, we're happy to respond by an alternative method. We'll agree this with you either by telephone, fax or in writing via post.

#### If you do want to use email

If you would like to use email, we'll need you to confirm in writing by post, email or fax:

- · that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- · that attachments can be used

If you are the authorised agent or representative we'll need you to confirm in writing by post, email or fax that your client understands and accepts the risks.

#### Please also:

- send us the names and email addresses of all people you would like us to use email with you, your staff, your representative, your agent, for example
- · confirm you have ensured that your spam filters are not set to reject and/or automatically delete HMRC emails

#### How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to ensure there are no changes.

#### Opting out

You may opt out of using email at any time by letting us know.

#### More information

You can find more information on HMRC's privacy policy, visit www.gov.uk/help/privacy-policy

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