

Important

CHANGES IN PROCEDURE FOR HOUSEHOLD EFFECTS ENTERING THE UK AS FROM 1ST APRIL 2017

Customs Information Paper 57 (2016) confirmed that in future applications for Transfer of Residence (ToR) relief will need to be made via an online application sounding the end of the C3, C5 and C104a forms.

Whilst there was originally going to be a dual running period up to 1 January 2017 this was extended to 31st March following representations from the trade and delays in making the online form available.

The online application should be made prior to shipping any consignments of household effects and personal property to UK. If HMRC allow the application, they will send the applicant a unique declaration reference to use when making the import declaration. So far there is no confirmation how long this process will take.

Please note that this procedure codes needs both a tariff code and value to be declared with the customs guidance being for consignments of multiple commodities to declare the highest value commodity items.

This means a UK Customs entry can't be made without the owner of the effects receiving a unique declaration reference as above. Failure to do this will mean that an entry will have to be made with the owner having to pay VAT on the total value of the effects and subsequently trying to reclaim from HMRC. There is no guarantee that a refund will be paid by HMRC.

Links to accompany this new procedure are below, including the new form which has replaced the C3, C5 & C104a highlighted in yellow.

E-mail applications are possible - on 'print preview' of the document, you can 'right-click' and then select 'Save As' to generate a PDF copy that can then be emailed to NCH - at: nch@hmrc.gsi.gov.uk

<https://www.gov.uk/government/publications/application-for-transfer-of-residence-for-relief-for01>

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

<https://www.gov.uk/government/publications/notice-3-bringing-your-belongings-pets-and-private-motor-vehicles-to-uk-from-outside-the-eu>

<https://www.gov.uk/bringing-food-animals-plants-into-uk>