



DECLARATION FOR HOUSEHOLD EFFECTS NOT ENTITLED TO ToR RELIEF

To be completed by individuals whose import consignments contain items not entitled to Transfer of Residence (ToR) relief

If you are unsure whether any items in your consignment will be free of duty or tax please contact us for more information, however, if for any reason we are unable to assist you may need to speak to HMRC directly on 0843 504 0633.

Alternatively, additional information from HMRC can be found at <https://goo.gl/9j2SUK>

HMRC ToR UAC No:	
No of packages:	
Container No/Shipping Ref:	
Total value*:	
Client ID:	
Your name:	
Your UK address:	

***Total value = the used or second hand value of the consignment and not the insurance value.**

I confirm that the goods contained in the list overleaf are potentially liable to duties and taxes under the Transfer of Residence regulations. I further confirm there are no prohibited or restricted goods contained in the above-mentioned consignment other than those that have already been declared to HMRC in my application for ToR approval.

Signed _____ Date _____



INVENTORY FOR HMRC

Please provide details below of those goods not entitled to relief from duties and taxes under the ToR regulations. You must provide a full description of each item plus the individual item value. Values must be the current used value rather than the cost to buy new. For alcohol products you will need to list the number of bottles, bottle sizes and strength (% ABV), and whether full or not (it is assumed they are full unless you say otherwise). The pouch weight is required for tobacco, for cigars the weight and number of items, and for cigarettes, the number being imported. This information will allow HMRC to calculate the duty, excise duty and VAT that will have to be paid on the items as part of the customs clearance process.

Description of goods	Value in Sterling