



Import Documentation Requirements

Personal Effects

UK Customs have updated the import regulations governing the documentary requirements for personal goods and unaccompanied baggage importation.

The old C3 simplified type of entry is no longer valid and is replaced by the following :

TOR(1) number – Transfer of Residence.

A TOR(1) number is issued by HMRC for individuals who are transferring their place of normal residence to the UK. Importers with a TOR(1) can import their personal items into the UK Vat & Duty (taxes) free. However a TOR(1) can take in excess of two weeks to be issued and importers are advised to make the application prior to their shipment arrival in the UK as high storage charges may be incurred whilst the application is being processed by HMRC.

If an importer does not have a TOR(1) number then they have 2 options :

1. Apply for the TOR(1) as soon as possible and except that high storage charges will be incurred. (very likely to be higher than using option 2 and paying a small amount of import tax)
2. If the shipment is simply personal effects then entering the shipment as low value with a general itemised list of contents and paying a small amount of import taxes may be a better option to potentially high storage bills. An application for a refund of these taxes can be made at a later date by the importer once a TOR(1) has been issued by HMRC.

Non Transfer of Residence.

Often overseas travellers may visit the UK but are not transferring residence. In such cases a general itemised list of contents with individual values must be submitted to the Customs Officer and a small amount of import taxes paid. These taxes can be re-claimed if the traveller wishes on re-export from the UK if the correct declarations are made at eventual departure.

Private Personal Imports (GBPR) – Goods that have been purchased overseas and are being imported for the personal use / consumption by a private individual. Imported not for re-sale or personal gain. Import VAT & Duty (taxes) are payable to HMRC even though the goods are for personal use.

Requirements :

1. Suppliers invoice, which contains a detailed description and value of the goods being imported.
2. Suppliers packing list if available.
3. Copy of shipping documentation. Airwaybill / Sea Bills of Lading.

British Return Goods – Goods previously exported from the UK that are being returned to the original UK Shipper.

Requirements :

1. A copy of the original “export entry” when the goods left the UK.
2. A copy of the original “export shipping documents”. This needs to be a freight forwarder certified Airwaybill, Bill of Lading or Courier Consignment Note.
3. Copy of the current shipping documentation. Airwaybill / Sea Bills of Lading.

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