

IMPORT DOCUMENTATION REQUIREMENTS FOR PERSONAL EFFECTS

The import regulations for personal goods and unaccompanied baggage importation have been updated by the UK customs. The old C3 simplified type of entry is no longer valid, being replaced by the following

TOR (1) NUMBER – TRANSFER OF RESIDENCE

A TOR (1) number is issued by HMRC for individuals transferring their place of normal residence to the UK. Individuals with a TOR (1) can import their personal items into the UK Vat & Duty (taxes) free. It is advisable for importers to apply for a TOR (1) before the arrival of their shipment in the UK as it can take more than two weeks to be issued. Due to this, high storage charges may be incurred whilst the application is being processed by HMRC.

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

1. Apply for the TOR (1) at the earliest and accept that high storage charges will be incurred. (very likely to be higher than option 2 and paying a small amount of import tax)
2. If the shipment is simply personal effects, then declare the shipment as low value with a general itemised list of contents and pay a small amount of import tax. This might be a better option than paying high storage bills. The importer can apply for a refund of these taxes at a later date, once a TOR (1) has been issued by HMRC.

NON TRANSFER OF RESIDENCE

In many cases, overseas travellers may visit the UK but aren't transferring residence. For such people, it is necessary to submit a general itemised list of contents with individual values to the Customs Officer and pay a small amount of import taxes. Such travellers can re-claim these taxes if they wish on re-export from the UK, provided the correct declarations are made at eventual departure.

Private Personal Imports (GBPR) – Goods purchased overseas that are being imported for the personal use / consumption by a private individual. These goods must not have been imported for re-sale or personal gain. In such cases, Import VAT & Duty (taxes) should be paid to the HMRC even though the goods are for personal use.

Requirements:

- Supplier's invoice containing a detailed description and value of the goods being imported.
- Supplier's packing list (if available)
- Copy of shipping documentation. (Airway Bill / Sea Bills of Lading)

BRITISH RETURN GOODS

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

Requirements:

- A copy of the original "export entry" when the goods left the UK.
- A copy of the original "export shipping documents". This must be a freight forwarder certified Airway Bill, Bill of Lading or Courier Consignment Note.
- Copy of the current shipping documentation. (Airway Bill / Sea Bills of Lading)