

Transfer of Residence declarations to be easier under new rules

People moving their primary residence to the UK will be able to declare all their personal possessions in a much easier way from next month. From 1 August 2022, those approved for Transfer of Residence relief (ToR) will no longer need to provide individual commodity codes to classify each personal item on their import declarations.

ToR relief provides those moving their primary residence to the UK, or for the purposes of marriage or study, with a relief from import duties on their personal possessions.

Personal items, except for excise goods and prohibited or restricted items, can now be declared under a single commodity code, reducing the amount of paperwork required to move them to the UK.

The Rt Hon Lucy Frazer QC MP, Financial Secretary to the Treasury, said:

“We have listened to businesses and individuals and have responded to their concerns by removing a significant administrative burden, to improve their ability to move personal items to the UK.

“This easement will make relocation to the UK easier, as well as simplifying and improving the tax administration for businesses.”

Previously, those moving to the UK, had to provide individual commodity codes for each item – for example, if someone moved 35 personal possessions, they would need to provide up to 35 different commodity codes.

The reduction in the amount of paperwork required will benefit individuals and third parties, such as removal firms, who make customs declarations on behalf of the people they are moving.

Ukrainians bringing personal property for personal use with them into the UK can use existing customs reliefs to take their items through customs, without making a written declaration or paying customs duty or import VAT. As part of its response to the crisis, HMRC has published simplified, bespoke guidance to support Ukrainians bringing personal goods into the UK. This can be found online at: [Bringing personal items to the UK if you're coming from Ukraine - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/bringing-personal-items-to-the-uk-if-youre-coming-from-ukraine)

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Further background on Ukrainian refugees

Ukrainians having their personal property shipped to the UK separately can also use existing customs reliefs to relieve import duties, although a written declaration is needed if someone else is moving the goods for them. In particular, Transfer of Residence relief (ToR) relieves customs duty and import VAT on people's personal property when they move their main place of residence to the UK. There is no limit to how long the goods can be in the UK, and no monetary limit. HMRC can waive many of the usual conditions for ToR relief in exceptional circumstances, such as claiming asylum. There are more details and guidance on how to claim at: www.gov.uk/guidance/transfer-of-residence-to-great-britain