

Moving to the UK

Importing your goods into the UK

This guide is for anyone transferring their place of residence to the UK who wants to claim transfer of residence relief from HM Revenue and Customs (HMRC) on household and personal effects and vehicles. You claim it with HMRC's ToR1 form, an online service you sign in to, and you must get approval from HMRC before claiming the relief.

01 Who can claim relief

You can get relief from customs charges due on personal belongings and other goods when transferring your place of residence to Great Britain (England, Scotland and Wales), or to Northern Ireland from outside the EU. If you are moving from the EU to Northern Ireland, you will not need to apply for transfer of residence (ToR) relief. You can claim relief on any personal property intended for your use or for meeting your household needs. This includes household and personal effects, cycles, motor cycles, private motor vehicles (and their trailers), camping caravans, pleasure craft and private aircraft, household pets and saddle animals. It is only available to living persons and their personal property, not to trusts, companies, corporations, associations, groups or organisations. Pets and animals brought in for non-commercial purposes qualify for transfer of residence relief. Any animal imported for commercial purposes does not qualify for relief, including animals for retail sales, breeding or competitions.

CONDITION	TO CLAIM RELIEF, YOU MUST SATISFY ALL OF THESE
Time outside the UK	You have been resident outside the UK for at least 12 consecutive months, prior to the date of moving to Great Britain or Northern Ireland.
Time to import the goods	You are importing the goods within 12 months of coming to live in the UK. The goods can be imported in multiple consignments.
Time you have had the goods	You must have had the goods in your possession for at least 6 months before moving to the UK.
The same use	You intend to use the goods in the UK for the same purpose they were used for prior to moving.
Your main home	The relief exists for those who wish to make the UK their normal place of residence. This means the UK will be your main home. You cannot claim transfer of residence relief for goods imported from secondary and holiday homes.

Any goods for which relief is granted cannot be lent, used as security, hired out or transferred to another person within 12 months of the date you moved.

If circumstances beyond your control mean you cannot comply, HMRC will consider waiving the 12 months outside the UK where you can show your intention to stay outside the UK for this period or longer, the 6 months with the goods where you can show a special case exists, and the 12 months to bring them in where exceptional circumstances have prevented you. A lack of funds or space in your new home is not considered an exceptional circumstance. If you think exceptional circumstances apply, include evidence of why within your ToR1 form.

Gov.uk has separate rules for exceptional political circumstances, for students coming for full-time study, and for moves on the occasion of a marriage or civil partnership.

HM Revenue and Customs, Transfer of residence to the UK, gov.uk, updated 12 November 2025.

02 What to have ready for the ToR1 form

PAPER	WHAT IT IS FOR
A letter of authority, if an agent applies for you	Signed by you, confirming the agent is authorised to act on your behalf.
A list of items you are bringing into the UK	Write it before you begin to complete the ToR1 form. You do not need to list individual items in a group, such as each book or each piece of clothing, and you can estimate numbers such as kitchen items. You do not need to include original costs, current values or brands. It can be a typed electronic document, a spreadsheet or a photo of a handwritten document, and a table of each item and its number is easy for HMRC to read. Do not upload individual photos for each item.
Passport photo page	If you are in the military and do not have a passport, you will need to upload your NATO (North Atlantic Treaty Organization) orders or moving orders.
Proof of UK address	A bank statement, utility bill, or mortgage or rental agreement from within the last 3 months. If you do not have an address in the UK yet, you can upload a statement from the person you will be living with and proof of their address, or give evidence of temporary accommodation, such as a hotel booking.
Proof of non-UK address	Proof of where you are moving from (or moved from previously): a bank statement, utility bill, or mortgage or rental agreement from within the last 6 months. This should be your usual non-UK address. You do not need to tell HMRC about short stays on the way to the UK, for example in a hotel or with friends.
Animal health certificate or passport	You will need one for each animal you are bringing into the UK, included in the animal section of the form. You do not need one for an animal from the Channel Islands or Isle of Man. If you are bringing more than one animal but do not have this information, you can still submit an application for your belongings and, if it is approved, make an addition to submit the certificate or passport at a later date. If your application is for a single animal only, with no belongings, you cannot submit it without one.
Vehicle details	For each vehicle: the year of manufacture, make, model, the vehicle identification (VIN) or chassis number (a CRiS number for caravans, a WIN or HIN for pleasure craft, a serial number for light aircraft), the registration number, the date the ID number or registration certificate was issued and the country of issue, and the purchase date. You do not need to give full details of any bicycles, but you should include them on your list of items.

You may need to upload images of your lists with the application.

HM Revenue and Customs, Application for transfer of residence relief (ToR1), gov.uk, updated 12 November 2025.

03 Apply and what happens next

STEP	WHAT TO DO
1 Apply before your goods are shipped	Make sure you apply for a unique reference number by completing a ToR1 form before your goods are shipped. You will need to sign in to use the service; if you do not already have sign in details, you will be able to create them.
2 Add to your application if you need to	You can make an addition to an application, but you cannot make an amendment after it has been submitted.
3 Give your agent or removal company the details	Your unique reference number, a description of the goods moving under the relief, and any goods excluded from the relief, or restricted goods. You may also be asked for the commodity codes for your goods, to confirm the customs procedure code for the relief, and for any additional information the shipping agent or removal company may ask. If you are not able to quote a valid unique reference number on your import declaration, you may be billed for import duties and administration charges on your belongings.
4 Once your application is approved	You (or your representative) must include the customs procedure code CPC 40 00 C01 on your import declaration. You can use a single commodity code to declare all your personal items, except excise goods or items that are prohibited or restricted. You can find it in Chapter 99 of the UK Integrated Online Tariff.
5 If you are importing a vehicle	When you make your import declaration to claim relief for a vehicle you import permanently into the UK, you must also make a Notification of Vehicle Arrival (NOVA) declaration.
6 If you have already been charged import duties	If you believe you were eligible to claim transfer of residence relief, you can still apply for the relief. If it is granted, you can complete form C285 to have the import duties repaid if you or an agent made a full declaration using the Customs Declaration Service (CDS), or form C82 if you declared your goods using the Online Service for Passengers.

HM Revenue and Customs, Transfer of residence to the UK and Application for transfer of residence relief (ToR1), gov.uk, both updated 12 November 2025.

04 Not covered by the relief

The relief does not apply to alcoholic beverages, tobacco and tobacco products, commercial means of transport, or non-portable instruments required by you for your trade or profession. It does not remove the need for licences for restricted goods, such as firearms or endangered species.

You will have to pay duty and tax on anything which does not meet all the conditions for relief. This can be declared in the normal manner for imports, by inclusion on the customs declaration.

Tell us early if your shipment has anything the relief does not cover.

HM Revenue and Customs, Transfer of residence to the UK, gov.uk, updated 12 November 2025.