Customs Guide · Import

# UNITED KINGDOM

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026

## Household and personal effects (from outside UK)

### Documents Required

- Packing list.
- Copy of Bill of Lading /AWB.
- Passport copy (faceplate page).
- Online customs clearance application form.
- Supporting documents as indicated on the online application form (e.g., passport copy, visa, work permit, tenancy agreement).

### Customs Prescriptions

- Used household and personal effects may be imported into the UK duty and tax free as long as the person importing them:
- is transferring their normal home to the UK,
- has had their normal home outside of the UK for a continuous period of at least 12 months,
- has possessed and used them for at least 6 months outside the UK before they are imported,
- is importing them within 12 months of transfer of residence
- did not get them under a duty/tax-free scheme,
- declares them correctly to UK Customs,
- will retain them for their own personal use, and
- will not sell, lend, hire out or otherwise dispose of them in the UK within 12 months of importation.
- The person bringing their used household and personal belongings into the UK must first apply to HMRC (UK Customs) for approval, via a Transfer of Residence (ToR) online application. If approved, that person may import their used personal belongings without incurring import duties or taxes.
- On approval of a ToR application, HMRC will issue the person (aka the transferee) with a Letter of Approval bearing a Unique Reference Number (URN).
- The URN must be given to the UK moving company responsible for arranging customs clearance of the shipment without delay. The URN is needed before the shipment arrives in the UK.
- The transferee must import the goods within 12 months of coming to live in the UK i.e., the shipment should arrive no later than 12 months after the date shown in the body of the HMRC Letter of Approval (bearing the URN).
- Note: A transferee who is unable to bring their used personal belongings into the UK within the 12 months deadline may exceptionally apply for an extension if there are extenuating circumstances; this is entirely at HMRC's discretion.
- The transferee should start their ToR online application at the earliest opportunity (for example, at the initial move enquiry stage); the transferee should not arrange to despatch the goods from the origin country until the ToR application has been approved by HMRC.
- The same URN is valid for separate consignments, for example if the transferee's goods are split between an air and a sea shipment (or another mode of

- transport).
- When applying to HMRC for ToR relief the transferee will need to provide proof of identity, UK and foreign address(es), and details of the goods for shipment to the UK, for example:
- Identity:
- Passport (faceplate page)
- Proof of immigration status / Visa (i.e., non-UK citizens)
- Reason for moving to UK (i.e., non-UK citizens), such as employment contract, job offer, rental contract for new UK residence)
- Address(es):
- UK address (or temporary address)
- Proof of residence abroad during previous 12 months (e.g., a utility bill, bank statement with foreign address, from within the last 6 months, or foreign property rental agreement or ownership document.
- Goods:
- Signed inventory of the goods intended to be brought to the UK – must be a comprehensive list in English, of all items for inclusion in the shipment. Vague descriptions such as 'miscellaneous' or 'packed by owner' are not acceptable.

### Remarks

- See remarks concerning alcohol, foodstuff, animals, birds & fish (including by-products), in the relevant sections below. For more information, click here.
- Submit ToR1 application online at: https://www.gov.uk/guidance/applicationfor-transfer-of-residence-relief-tor1
- Note: applicant cannot save progress during completion of the online form, so have all information ready. It is advisable to print off and email (scan) the completed online form to HMRC at: nch.tor@hmrc.gsi.gov.uk
- When the Transfer of Residence application is approved, HMRC will issue the applicant with a Letter of Approval bearing a Unique Reference Number (URN).
- Note: HMRC processing time may vary from 24 hrs up to several weeks during very busy periods.
- The applicant must forward the URN to the moving company. The UK Customs import clearance process cannot commence without this.
- Note that the following items will require a separate Customs clearance process at the point of arrival of the shipment in UK:
- Alcohol,
- Tobacco,
- New and recently acquired items possessed and used for less than 6 months,
- Any other items subject to duty and tax.
- Guidance notes on Transfer of Residence (ToR) relief from Duty and Tax can be found at: https://www.gov.uk/guidance/transfer-ofresidence-to-great-britain

## Alcoholic drinks & tobacco products

### Documents Required

- Must be declared through the online Tor1 form with details of:
- Type of drink.
- Brand.
- Strength (abv).
- Bottle size.
- Value.
- Quantity remaining (if opened).

### Customs Prescriptions

- All alcoholic drinks and tobacco products included in a shipment are subject to duty and tax upon importation into the UK.
- Note: Duty free allowances applicable to passengers when travelling do not apply.

### Remarks

- Rates of duty and tax are high (typically 1020% duty to be added to the value and then 20% VAT on combined value) and in most cases it is cheaper to buy the same product in the UK, than to pay the original overseas purchase price plus the import duty and tax.

## Prohibited items

### Customs Prescriptions

- Unlicensed drugs.
- Offensive weapons.
- Indecent and obscene material featuring children.
- Pornographic material.
- Counterfeit and pirated goods.
- Milk products from outside the European Union (England, Scotland).
- Foodstuffs unless they are non-perishable and not meat, fish or milk-based products and are of ‘normal’ household quantity.
- Firearms, explosives and ammunition, radio transmitters. Usually, a licence will be required to allow these items to be imported.
- Rough diamonds.
- Animals, birds and fish whether dead (e.g., stuffed) or alive. Parts and articles derived from protected animal species including fur skins, ivory, reptile leather, stony corals and goods made from any of these.

### Remarks

- Any food item consisting of either wholly or in part of meat, fish or dairy products is prohibited and cannot be included in the shipment. Including any food product in a household goods shipment can cause delay and possible extra costs if a Port Health Examination is required. Please check with your destination agent before including any food product.
- Importation is restricted – contact your destination agent for details prior to shipment.
- Any items made either wholly or in part, from endangered animal products (skins, furs, bones, ivory ...) can only be imported into the UK upon the presentation of a CITES permit.
- Useful websites:
- https://www.fws.gov/international/plants /wood-and-other-treeproducts.html<https:// www.fws.gov/inter national/plants/wood-and-other-treeproducts.html
- http://ec.europa.eu/environment/cites/pd
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## Cars and Motorcycles (vehicles)

### Documents Required

- For duty-free importation form – ToR1 online form.
- Documentary proof that the car/vehicle has been owned and used by the importer outside the UK for at least 6 months prior to shipment (i.e., proof of insurance, purchase invoice).
- Documentary proof that the importer has lived continuously outside the UK for at least 12 months prior to the importation of the car (e.g. house purchase/lease agreement, utility bills).

- Where importer is shipping household effects as well the application is all done under the one TOR application.

### Customs Prescriptions

- Used vehicles (e.g. cars and motorcycles) can be imported into the UK duty and tax free as long as the importer:
- is transferring their normal home to the UK,
- has had their normal home outside of the UK for a continuous period of at least 12 months,
- has possessed and used the vehicle of the UK for at least 6 months before it is imported,
- is importing it within 12 months of transfer of residence
- did not get it under a duty/tax-free scheme,
- declares it correctly to UK Customs,
- will retain the vehicle / motorcycle for their own personal use,
- will not sell, lend, hire out or otherwise dispose of it in the UK within 12 months of importation.
- The vehicle can arrive no more than six months before the date on the importer's letter of approval from Customs with their Unique Reference Number on.
- The vehicle can arrive no more than twelve months after the date on the importer's letter of approval from Customs with their Unique Reference Number on.
- The clearance procedure for vehicles is the same as for household and personal effects above and involves the transferee applying online for permission to import their used vehicle duty free.

### Remarks

- The ToR1 form is now presented electronically but it can still be printed and scanned if someone is classed as "digitally excluded'.

## Diplomatic Moves

### Documents Required

- Form C426 to be completed by the relevant Embassy / High Commission.

### Customs Prescriptions

- The importation of wines, beers, spirits, hand rolling tobacco, cigarettes, cigars, perfumes and motor vehicles is subject to approval from the UK Foreign & Commonwealth Office.

### Remarks

- The Embassy/High Commission will have these forms.

## Inheritance Shipments

### Documents Required

- Form C1421 to be completed by the beneficiary (importer) who must supply a copy of the will showing that they are a named beneficiary.
- If the items involved are not individually specified in the will, a letter may be required from the executor to confirm the importer's entitlement to these particular items as a beneficiary.
- Documents required are:
- Copy of the Death Certificate.
- Copy of the Will where the importer is named as the beneficiary.

### Customs Prescriptions

- There is a separate on-line form for inherited items which can be found at https://www.gov.uk/guidance/pay-noimport-duties-or-vat-on-inherited-goods

- The form cannot be submitted online. It needs to be completed and printed off and given to your UK moving company.

## Students

### Documents Required

- Letter from University or College confirming their registration on an educational course.

## Wedding gifts

### Documents Required

- Copy of marriage certificate or marriage licence.

### Customs Prescriptions

- Can be imported duty and tax free if the importer:
- fulfils the requirements for transfer of residence i.e. has had their normal home outside the UK for a continuous period of at least 12 months,
- and they are moving their normal home to the EC on marriage,
- declares them correctly to Customs,
- does not sell, lend, hire or dispose of them in the UK within 12 months of importation.
- The gifts must be:
- intended for you
- of a kind normally given on marriage,
- given by persons who normally live outside the UK,
- declared correctly to Customs,
- individually no more than £900 in value.
- The relief does not apply to tobacco or alcohol products or motor vehicles.

### Remarks

- Wedding gifts can arrive no earlier than 2 months before the date of the wedding and no later than 4 months after the wedding.