Country Guide (IAM)

United Kingdom

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

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

For All Importers (Great Britain)

- Legible copy of passport
- Detailed inventory in English, dated and signed by the owner of the goods
- Transfer of Residence (ToR) approval — Unique Reference Number (URN) from HMRC (see below)
- Copy of bill of lading / air waybill

For Diplomats

- C426 form with cover letter from the respective embassy

For Inherited Goods

- C1421 form
- Copy of death certificate
- Copy of the will or grant of probate

Duties & Taxes

Transfer of Residence (ToR) Relief

Transfer of Residence relief allows qualifying individuals to import personal and household effects into the UK free of customs duty and import VAT. The relief is administered online by HMRC.

To claim ToR relief, the owner of the goods must:

Eligibility Conditions: To qualify for ToR relief, all of the following must be true:

- The owner of the goods has been resident outside the UK for at least 12 consecutive months immediately before moving
- The goods are imported within 12 months of the owner's arrival in the UK
- The owner intends to use the goods in the UK for the same purpose as they were used before moving
- The goods have been in the owner's possession and use for at least 6 months before moving (this condition does not apply to goods imported in connection with marriage/civil partnership or for full-time students)
- The goods are not lent, used as security, hired out, or transferred to another person within 12 months of import

Anyone who has been living in France, Germany, Spain, or any other EU country for 12+ months qualifies on the same basis as someone moving from the USA or Australia.

Consignments in Multiple Shipments: Goods may be imported in more than one consignment under a single ToR approval.

Resale Restriction: Goods imported under ToR relief cannot be sold or disposed of within 12 months of the date of moving. If they are sold within this period, import duty and VAT become payable.

Students: Full-time students moving to the UK for study do not need to complete the ToR1 form. The agent should declare the goods to Customs Procedure Code (CPC) 40 00 C06 with evidence of the period of study.

Marriage/Civil Partnership: Persons moving to the UK in connection with marriage or civil partnership do not need the ToR1 form. Goods must be imported no earlier than 2 months before, and no later than 4 months after, the wedding date. Individual gifts must not exceed £900 in value.

Exceptional Circumstances: HMRC may waive certain conditions (e.g., less than 12 months residence abroad, less than 6 months possession of goods) for applicants facing exceptional political or personal circumstances, such as those fleeing conflict or seeking asylum.

Excluded from ToR Relief: Alcoholic beverages, tobacco, and tobacco products are excluded from ToR relief and attract import duty regardless.

ISPM 15: All wooden packing materials must comply with ISPM 15 phytosanitary treatment standards.

Prohibited & Restricted Items

Prohibited Items

- Controlled drugs (Class A, B, and C under the Misuse of Drugs Act 1971)
- Firearms (without a valid firearms certificate and, where required, Home Office authorization)
- Flick knives, gravity knives, and certain other prohibited bladed weapons
- Knuckledusters, brass knuckles, and similar offensive weapons
- Self-defense sprays (e.g., CS gas, pepper spray)
- Stun guns and electric shock devices
- Indecent and obscene material, including child abuse material
- Counterfeit goods, pirated goods, and patent-infringing goods
- Endangered species and their products without valid CITES documentation [CITES]
- Certain animal products from non-EU countries (meat, dairy, eggs, honey in passenger baggage — with limited personal-use exceptions from certain listed countries)
- Products made from certain endangered animals (ivory, rhino horn, certain furs)
- Rough diamonds without a Kimberley Process Certificate

Restricted / Dutiable Items

The following personal allowances apply to travelers arriving in Great Britain (England, Scotland, Wales) from any country outside the UK. Allowances may be split across categories but cannot be shared between travelers.

Alcohol (travelers aged 17 and over):

- Beer: 42 liters
- Still wine: 18 liters
- Spirits or strong liqueurs (over 22% ABV): 4 liters
- Fortified wine, sparkling wine, or other drinks under 22% ABV: 9 liters

The spirits/fortified wine allowance may be split — for example, 2 liters of spirits and 4.5 liters of fortified wine.

Tobacco (travelers aged 17 and over) — one category only:

- Cigarettes: 200, or
- Cigarillos: 100, or
- Cigars: 50, or
- Tobacco: 250 g, or

- Heated tobacco sticks: 200

The tobacco allowance may be split proportionally across categories.

Other goods: Up to £390 in value (£270 if arriving by private plane or boat). There is no UK VAT refund scheme for overseas visitors shopping in UK stores (this was abolished on 1 January 2021).

Northern Ireland: There are no limits on alcohol or tobacco brought into Northern Ireland from EU countries if the goods are for personal use and have been duty-paid in the EU.

Firearms, explosives, and ammunition: Strictly controlled; require firearms certificates and Home Office authorization. [PERMIT REQUIRED]

Radio transmitters: Require authorization from Ofcom. [PERMIT REQUIRED]

Rough diamonds: Must be accompanied by a Kimberley Process Certificate. [PERMIT REQUIRED]

Endangered species and products (CITES): Require valid CITES permits. [CITES]

Fur products: Seal products are banned; other fur skins are subject to restrictions.

Imitation firearms: Require declaration.

Offensive weapons: Subject to restriction and possible prohibition.

Live animals: Require specific import documentation (separate from the standard pet travel rules for dogs/cats/ferrets).

Animal food products and plant products: Subject to biosecurity controls; many products of animal origin from non-EU countries cannot be brought into Great Britain.

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences between air and sea shipments.

ToR1 Application — Submit Before Packing. The ToR1 form must be completed and approved by HMRC before the shipment is packed. The URN must be provided to the UK agent before the shipment arrives. Applications submitted after the shipment arrives cannot be backdated and will not achieve relief. Apply online at: gov.uk/guidance/transfer-of-residence-to-great-britain.

Documents Before Arrival. All documents — passport copy, detailed inventory, ToR URN, and BL/AWB — must be received by the UK agent before the shipment arrives. Agents may charge fees for incomplete or late documentation.

Detailed Inventory. A detailed, valued inventory in English, dated and signed by the owner, is required. Cursory inventories cause delays.

Alcohol and Tobacco. These items are excluded from ToR relief and will attract UK import duty and excise regardless of the ToR approval. Agents should advise clients to either declare and pay duty on these items or leave them behind.

New Items. New items in a household goods shipment are still eligible for ToR relief provided the other conditions are met (12-month ownership does not apply to all new goods — only that they have been imported as part of a genuine household removal). However, new commercial-quantity goods will be scrutinised and may attract duty.

Northern Ireland Distinction. The UK's Windsor Framework means Northern Ireland has a different customs status from Great Britain. Goods moving from Great Britain to Northern Ireland may require specific customs declarations. Agents handling moves into Northern Ireland should contact HMRC directly for current guidance.

Vehicle NOVA. For vehicle imports, the NOVA (Notification of Vehicle Arrival) declaration must be made to the DVLA in addition to the customs ToR declaration. Failure to notify DVLA can result in the vehicle being unable to be registered or taxed.