

Transfer of Residence (ToR1) Update – G Form



On 1st January 2021, HMRC launched the ToR G Form, allowing applications now to be made through a new, purpose designed digital platform to replace the historic uploading of information via the Chief system. On Friday 8th January, representatives of the BAR attended a virtual demonstration of the new digital platform with officers of HMRC, and our summary findings are as follows;

Application for transfer of residence relief (ToR1)

Use this form to apply for transfer of residence (ToR) relief when moving or returning to the UK.

This form should be used to claim relief from customs charges due on personal belongings and other goods, when transferring a place of residence to the UK. It is also used to declare goods, before they're shipped to the UK.

You cannot claim relief on alcohol or tobacco products, the form is for claiming relief on vehicles, animals and household items.

When you must tell HMRC

Use this form when you transfer your normal place of residence to the UK and to obtain approval from HMRC prior to importing goods. If you're moving from the EU to Northern Ireland, you'll not need to apply for ToR relief. We suggest that the form should be submitted at least 14 days prior to the planned date of collection

The application form can be found via the following link;

<https://www.gov.uk/guidance/application-for-transfer-of-residence-relief-tor1>

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What you will need before you begin to populate the form:

- A packing or shipping list of all the items you're bringing with you.
- A picture of your passport photo page - if you're in the military and do not have a passport, you'll need to provide a picture of your NATO (North Atlantic Treaty Organization) orders or moving orders.
- The passport code or number of any animals you're bringing with you.
- Scanned proof of your UK address, such as a utility bill - if you do not have a UK address, you'll need to provide a statement from the person you'll be living with and scanned proof of their address.
- Scanned proof of the non-UK address you're moving from, such as a utility bill.
- Details of any vehicle you're bringing with you, including the:
 - year of manufacture
 - model
 - brand
 - VIN or chassis number
 - registration number
 - date the ID number or registration certificate was issued and the country of issue
 - purchase date
- In addition, for pets you'll need to either:
 - Provide a pet passport number
 - Upload an animal health certificate. For livestock you'll need to provide animal health certificates.
- If you're an agent, you'll need a letter of authority signed by the client, confirming you're authorised to act on their behalf.
- Click on the **Start now** button to begin the process.
- Completing the form and uploading information is intuitive and seamless but you are not able to save as you progress through the process and so it is essential that you have all of the information to hand and ready to upload before you begin.
- The form can be completed either by the owner of the goods, or by an appointed agent (NB, an appointed agent will need to have a letter of authority from the owner).
- This process looks very much like it sits within the Government Gateway but in fact it is completely separate from that system and its only point of reference to the applicant (owner or agent) is the email address entered into the system and it is that the drives the **Submission Reference Number** that is issued once the upload is complete.

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- **It is imperative therefore that the email address submitted should be one that will be active and constant throughout the process, again whether that be the address of the owner or the agent.**
- Once the initial application has been submitted, and a Submission Reference Number issued, HMRC will review the application and, assuming they are fully satisfied that the criteria for relief has been met, they will issue a **Unique Reference Number (URN)** which authorises the individual to import their goods and personal belongings under the ToR1 process. The granting of the URN does not mean that the consignment has been cleared through customs.
- Once the URN has been issued, the owner or appointed agent is able to make additions to an approved transfer of residence tax relief application.

Observations:

- Generally it is felt that this development will be much more efficient in the uploading and processing of information for completing a ToR1 application. It is uncomplicated and the instructions are easy to follow.
- The application can be completed by either the owner and/or an appointed agent which will, in many cases, be the chosen mover who can then control the process.
- A reminder that you must have all of the required information to hand and ready to upload prior to beginning the application, you cannot save as you go along.
- Also remember to use an email address that will be active and constant throughout the process (prior, during and after the transaction) as that is what the system will use to identify the applicant.

Recommendations for enhancements:

- We have suggested to the developers at HMRC a couple of 'enhancements' that would make the process more efficient from the point of view of the mover and they are as follows;
 - Accepting a letter of appointment from an employer if the destination address is unknown.
 - In those instances where the application has been completed by an agent, then it would make sense to issue the URN to the agent as well as the owner of the goods rather than simply to the owner.
- If you have any questions please submit them by email to ian.studd@bar.co.uk and title the email **ToR1 G-Form**.