UK Transfer of Residence (TOR)

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)
- Northern Ireland from outside the EU

If you're moving from the EU to Northern Ireland, you'll not need to apply for transfer of residence (ToR) relief due to freedom of movement.

Transfer of residence relief

Transfer of residence relief is available when you:

- transfer your normal place of residence — it allows you to import your goods, including animals and means of transport, with relief from import duties and charges
- are a student coming for full-time study
- are moving to get married or enter into a civil partnership
- are moving following your marriage or having entered into a civil partnership

The relief exists for those persons who wish to make the UK their normal place of residence. This means the UK will be your main home. The relief is only available to 'living persons' and their personal property. It is not available to trusts, companies, corporations, associations, groups or organisations.

You cannot claim transfer of residence relief for goods imported from secondary and holiday homes.

Transferring your normal place of residence

Eligible goods

You can claim relief on any personal property intended for your use or for meeting your household needs. This includes:

- household effects, personal effects, household linen, furnishings and any equipment intended for your personal use or for use within your household
- cycles, motor cycles, private motor vehicles (and their trailers), camping caravans, pleasure craft and private aircraft
- household provisions necessary for normal family requirements, household pets and saddle animals
- portable instruments of the applied or liberal arts required by you for your trade or profession

The relief does not apply to:

- alcoholic beverages
- tobacco and tobacco products
- commercial means of transport
- non-portable instruments required by you for your trade or profession

This relief does not remove the need for licences for restricted goods, such as firearms or endangered species.

Conditions for relief

To claim relief, you must satisfy all of the following criteria:

- you've been resident outside the UK for at least 12 consecutive months, prior to the date of moving to Great Britain or Northern Ireland
- you're importing the goods within 12 months of coming to live in the UK
- you intend to use the goods in the UK for the same purpose they were used for prior to moving

The goods can be imported in multiple consignments.

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