



A Brexit Guide For Consumers

March 2021

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1. Introduction

1.1 Purpose of this guide

This guide is intended to provide information to anybody planning a household move between the UK and the EU from 1st Jan 2021.

The changes that have come into force since the end of the Brexit transition period on 31st Dec 2020 have had a significant impact on the operation of household moves between the UK and the EU and this guide seeks to inform the reader of the effects that the new arrangements are likely to have upon their plans. The necessary caveat of course is that the information contained in this guide is correct at the time of publication but is subject to review as or when legislation changes. The BAR will of course endeavour to keep up to date with any such changes and amend these guidance notes accordingly.

1.2 Bibliography

The content of the guide has been drawn from multiple sources including:

- BAR Members
- FEDEMAC and its National Associations
- FIDI and its Members
- UK Government and specifically HMRC

2.1 Changes to Customs protocols - Overview

2.1.1. The situation up to 31st Dec 2020

Prior to 31st Dec 2020, from a Customs point of view, a move between the UK and an EU country was treated in the same way as a UK-to-UK move. Goods from the UK could travel throughout the EU in free circulation and without the need for Customs clearance, either at the destination country or at any country transited en-route.

2.1.2 The situation from 1st Jan 2021

From 1st Jan 2021, from a Customs point of view a move between the UK and an EU country is treated in the same way as a move between the UK and, for example, Australia, USA, China etc. This means that Customs clearance is now required at the country of destination and transit procedures must be strictly followed within any countries transited en-route.

Moves from Northern Ireland to an EU country carried-out directly (i.e. not via the UK mainland) are still granted free circulation within the EU (**see Section 5 Moves to and from Northern Ireland**) and there is no requirement for Customs clearance either at the destination country or at any country transited en-route.

2.2 Customs protocols for moves from the UK to EU countries

For a move from the UK (in this section UK refers to England, Scotland and Wales) to any EU country, you will need to provide information and documents to the Customs authority in the destination country to enable your household goods to be cleared through Customs.

Section 4.0 Country Guides provides a summary of the specific Customs requirements for each EU country for your reference.

Most EU Customs regimes have several factors in common:

- People moving to an EU country on a transfer of residence basis (i.e. moving their main place of residence from the UK to that EU country for work or personal reasons) are generally permitted to import their household and personal belongings free of duty and tax.
- There is usually a requirement to prove that the person moving has previously resided in the UK for a specified qualifying period, by means of presenting documents such as Council Tax bills, bank statements, utility bills etc.
- There is usually a requirement to prove that permission for residency or employment in the destination country has been granted.
- There is usually a requirement to prove identity by providing a passport copy.
- New items (usually less than 6 months old) may be subject to tax.
- Certain items are usually prohibited e.g. guns, animal skins or products, etc.
- Certain items are usually restricted e.g. alcohol, tobacco etc.

You will need to be able to supply any required information or documentation before the move is packed, to allow the moving company to have it checked by their agent in the destination country for confirmation that everything is in order. This is essential to ensure that there are no delays at the destination border due to missing or incorrect documentation.

For a move to an EU country being made for any reason other than a transfer of residence, then you should ask your moving company to check the specific Customs requirements for your circumstances and this should be done as early in the process as possible. If, for example, your circumstances were such that carrying-out the move would incur a significant duty or tax liability then that may influence your decision to move altogether. It is essential therefore, that such issues are raised as early as possible.

If you are furnishing a holiday or secondary home in an EU country (that is a home other than your main place of residence), then usually you will have to pay duty or tax on the items that you are moving.

2.3 Customs protocols for moves from EU countries to the UK

2.3.1 Export clearance from the EU country

In some EU countries, you will be required to submit some information or documents for export clearance form that country.

These requirements are summarised in **Section 4.0 Country Guides**

2.3.2 Import clearance into UK

In this section, UK refers to England, Scotland, and Wales. Moves from an EU country directly to Northern Ireland (i.e. not via UK mainland) are granted free circulation and there is no Customs clearance process in Northern Ireland or in any country transited en-route (**see Section 5.0 Moves to and from Northern Ireland**)

The import clearance process for a household move into the UK is known as Transfer of Residence (ToR). This applies if you are moving your main residence from another country to the UK.

You will need to complete the on-line application form at:

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

To apply for relief from duty and tax on your household and personal effects being brought into the UK on a transfer of residence (ToR) basis. The form can also be completed on your behalf by your moving company in which case you will need to provide them with written authority to make the application on your behalf.

If the ToR application is approved, Customs will issue a URN (Unique Reference Number) which needs to be submitted to the UK clearing agent so that the import clearance can be processed.

The application process should be completed at the earliest opportunity since the moving company will need to have the URN available prior to the move being packed, to avoid any delays at the UK border.

Details of ToR relief are given below.

Transfer of residence (ToR) relief is available when a person:

- Transfers their normal place of residence to Great Britain - it allows them to import their goods (destined for Great Britain only), including animals and means of transport, into Great Britain with relief from import duties and charges.
- Is a student coming to Great Britain for full-time study.
- Is moving to Great Britain to get married or enter into a civil partnership.
- Is moving to Great Britain following marriage or having entered into a civil partnership.

The relief exists for those persons who wish to make Great Britain their normal place of residence. This means that Great Britain will be their main principal 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.

There is no relief for goods imported from secondary homes (**see 2.3.3 Goods from Secondary Homes in EU, below**) and holiday homes. For these goods, the UK clearing agent will submit the UK Customs entry under a different procedure and calculate the charges payable.

Relief is available on any personal property intended for personal use or for meeting household needs. This includes:

- Household effects, personal effects, household linen, furnishings and any equipment intended for personal use or for use within the household.

- Cycles, motorcycles, 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 a 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.

Any such items should be declared in full detail (e.g. type, brand, strength, bottle size, quantity for alcohol; type, brand, weight, quantity for tobacco) to the UK clearing agent who will submit a separate entry for these items and calculate duty, excise duty and VAT due.

This relief does not remove the need for licences for restricted goods, such as firearms or endangered species. The following items are restricted or prohibited from being included in a household goods shipment to UK:

- Alcohol and Tobacco Products.
- Unlicensed Drugs.
- Weapons, firearms, fireworks, explosives or ammunition.
- Pornographic material or indecent materials involving children.
- Counterfeit goods.
- Radio transmitters.
- Milk products or foodstuffs.
- Animals, birds or fish (whether alive or dead).
- Parts taken from protected animal species, including furs, ivory etc.

2.3.3 Goods from Secondary Homes in EU

Goods being moved from secondary homes in EU (a secondary home is a home other than your main place of residence) to UK are generally subject to import tax. When the move arrives at the UK border, import charges will be assessed and you will be asked to pay them to secure release of the consignment for delivery to you. Your moving company will need you to provide a valued list of the contents of your move so that charges can be accurately calculated (**see 2.3.4 Goods not qualifying for ToR Relief – below**).

If your goods originated entirely from the UK, then they may qualify for Returned Goods Relief. To qualify for this relief, the goods must be re-imported in an unaltered state, apart from any work that may have been carried out to maintain the goods in working order - the goods cannot have been upgraded to increase their value. The goods must also:

- Have been in free circulation in the UK when they were exported.
- Not have been exported to be repaired or processed.
- Be re-imported within 3 years of their export.

If only a proportion of the original export is returned, then subject to the conditions above, relief is available.

Goods transported from the UK and which were in the EU on 31st December 2020 will be eligible for Returned Goods Relief, even if the normal 3-year time limit for re-importation has expired if they are re-imported into the UK on or before 31st Dec 2021. All other conditions to qualify for relief must be met.

2.3.4 Goods not qualifying for ToR relief

For goods, moving into the UK which do not qualify for ToR relief then UK Customs will assess charges when the shipment is presented for UK clearance. In order for them to do this you will need to provide your moving company with a detailed list showing:

- Description of each item.
- Weight of each item.
- Value of each item.

For a move of any substance, this is an onerous requirement and requires pre-planning if the circumstances of the move indicate that UK clearance will be through this procedure.

2.4 How the new Customs protocols affect the pricing and timing of your move

When you move between the UK and an EU country, your move is now subject to Customs processes at either end of the move and also at the initial border crossing.

These additional processes:

- Increase the amount of administration required to schedule and prepare your move.
- Increase the duration of the trip due to the time spent at Customs interventions.
- Involve additional agencies to facilitate each Customs process.

Each of these factors adds to the cost of a particular move compared to the cost of carrying-out the same move prior to 31st Dec 2020.

Each of these factors also adds to the overall time needed to carry out the move from origin to destination compared to the time taken to carry out the same move prior to 31st Dec 2020.

So in summary, moves from 1st Jan 2021 are likely to be more expensive and to take longer than the same move carried out prior to that date.

3. The impact of Coronavirus (COVID-19)

3.1 Overview

The spread of Coronavirus, the rate of vaccination against the virus and the ways in which governments have taken actions to protect their citizens, vary considerably from country-to-country within the EU. The entry rules and requirements for different countries within the EU also vary country-by-country (even region-by-region within some countries such as Germany) and often change at short notice as governments tighten or relax controls to respond to infection levels within their borders. Therefore, the objective of this guide in relation to Coronavirus is to point the reader to sites which offer up-to-date information rather than to provide specific country-by-country information, which will undoubtedly be out of date the moment it is written.

3.2 Sources of information

The following websites offer up to date information on entry requirements to specific EU countries;

Gov. UK: [Get a coronavirus \(COVID-19\) test if you're an HGV or van driver - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/get-a-coronavirus-covid-19-test-if-youre-an-hgv-or-van-driver)

CIBT: [CIBTvisas](https://www.cibtvisas.com/)

3.2 Requirements for crew members

Your moving company will ensure that the driver and any accompanying crew members are tested to comply with the testing requirements in any country that they will enter in the course of carrying-out your move.

They will also be able to explain to you what procedures will be in force during the packing and unpacking of your move to ensure that all crew members comply with the requirements for wearing PPE, maintaining social distancing and maintaining hand-hygiene.

3.3 Obligations on you, the customer

In some countries you may have to apply for and have available, documentation which states your reason for moving e.g. in France a customer moving from a French residence must apply for and have available an 'Attestation sur l'honneur pour votre déménagement' for this purpose.

3.4 Planning of trips

When planning trips to EU countries, moving companies will check the availability of food, supplies and facilities in the destination and transited countries and plan accordingly to ensure that drivers and crew are able to subsist for the duration of your move.

4.0 Country Guides Overview

The following pages outline the documentation required for importing household goods moves to an EU country on a country-by-country basis, to the best of current knowledge and belief. These pages are a summary of the documents required for household goods moves from the UK to a particular EU country on a transfer of residence basis. The guides do not cover cars, secondary homes, inheritances, or any other exceptional circumstances and for any moves falling into these categories, it is essential that you discuss your circumstances with your moving company so that they can check requirements with a local agent in the destination country.

4.1 Country Guide Austria

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Austria (inbound from UK)

- Original ZBefr Form 2 or 2a (no scanned copy allowed).
- Original Power of Attorney to the moving company to allow to them represent the client at the customs office in Austria (no scanned copy is allowed).
- Copy Letter of Employment (stating that the customer has resided/worked outside the EU for at least twelve months prior arrival in Austria) or copies of gas, electric, phone bills etc. as evidence that the customer has lived outside the EU for that period.
- Copy of Residence Registration at the local municipality in Austria (confirming that this is the main residence).
- Copy of the Photo Page of the Passport.
- Copy of clearly readable Inventory/Packing List (in English or German).
- CMR document.

Documents required for export clearance out of Austria (for UK bound moves)

- Copy of Photo Page of Passport.
- Inventory/Packing List.
- "Ausfuhranmeldung" (This declaration must be completed by a professional customs agent on behalf of the customer).

4.2 Country Guide Belgium

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Belgium

- Passport (copy including the page with customer's signature).
- Certificate of Residence obtained from the local Belgian town hall – copy is acceptable.
- Change of Residence Certificate (for Belgian citizens) – this should confirm residency in the origin country for at least 12 months with start and end dates.
- Proof of cancellation of residence abroad.
- Non-valued inventory list or packing list in English, French or German signed in original by customer.
- Certificate stating that the customer has resided outside the European Community for at least twelve months prior to arrival in Belgium (certificate issued by the Belgium Consulate at the place of origin) or employer in country of origin or branch office in Belgium.
- For company moves, a signed and stamped declaration from the employer confirming that the transfer is required.

Documents required for export clearance out of Belgium (for UK bound moves)

- A T1 form.
- Copies of Inventory.
- Copies of customers passports.

4.3 Country Guide Bulgaria

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Bulgaria

- Copy of both sides of Residence Permit (Bulgarian ID card for Foreigners).
- Copy of Photo Page of Passport.
- Inventory list with translation in Bulgarian and total value (or pro forma invoice).
- Notarized Power of Attorney to represent the shipper at the customs.
- Notarized Declaration for permanent stay.
- Documents proving the shipper has lived permanently outside Bulgaria (EU) the last 12 months (letter from employer, rental agreement, paid utility bills, paid taxes for the last 12 months or other similar documents).
- Documents proving the transferee will live permanently in Bulgaria (letter from employer, rental agreement, property deed).

Documents required for export clearance out of Bulgaria (for UK bound moves)

- Notarized Power of Attorney to represent the shipper at customs.
- Copy of Photo Page of Passport and Bulgarian Residence Permit.
- Declaration of the reason for the export (e.g. client declaration or letter from employer).
- Inventory List with values (pro forma invoice).

4.4 Country Guide Croatia

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Croatia

Croatian Citizen:

- Copy of HR ID/Passport.
- Declaration of Ownership (verified by a notary).
- Original letter from the Croatian Embassy in the host country that the shipper lived there from to (must show that the owner of the goods has lived abroad for more than 12 months).
- Two copies of a valued Inventory of all items (in Croatian).
- Power of Attorney (verified by a notary).
- Exemption from customs duties and VAT.

Foreign Citizen:

- Copy of Photo Page of Passport.
- Declaration of Ownership (verified by a notary).
- Copy of visa / extended stay permit / work permit / proof of residence (minimum of one year).
- Copy of lease/home purchase contract.
- Employment contract or company court registration documents (self-employed).
- Two copies of Valued Inventory of all items (in Croatian).
- Power of Attorney (verified by a notary).
- Exemption from customs duties and VAT.

Diplomats:

- Copy of Diplomatic Passport.
- VAT number of the Embassies.
- Original Letter of protocol issued by Croatian MFA.
- Two copies of Valued Inventory of all items (in Croatian).
- Power of Attorney (verified by a notary).

Antiques, Artefacts, Carpets, Paintings:

- Restrictions apply – when importing jewellery/art antiques, these items must be registered upon arrival in Croatia.
- No restriction on registered items as long as document from Croatian Ministry of Culture is available to show the presence of item in Croatia.

Important Note:

Shippers (Foreign or Croatian citizens) who do not meet these conditions must pay customs duties 25% VAT on the value of the goods and customs duties for the importation of household goods and/or motor vehicles. It is recommended to avoid the importation of electric devices, powers adapters, and toys without the CE mark. Personal motor vehicle cannot be imported by Croatian citizens without paying customs duties and VAT and a special tax called TROŠARINE on motor vehicles. These forms must be original, and they must be written in the Croatian language.

Documents required for export clearance out of Croatia (for UK bound moves)

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- Copy of the Photo Page of Passport.
- Power of Attorney (Verified by a local notary).
- Declaration of Ownership (verified by a local notary).

4.5 Country Guide Cyprus

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Cyprus

- Sale agreement of the property sale, or termination of the rental agreement in the origin country. If the importer will retain their residence at origin then the title deed will be required in the importer's name.
- Utility bills from the origin residence e.g. electricity and phone bills.
- Bank account statement from origin country.
- Letter from employer at origin confirming the number of years of employment and the termination date.
- School certificates of attendance (proves that the parents had terminated the registration abroad).
- Marriage certificate.
- Acquisition of a house in Cyprus (rent or purchase agreement).
- Utility bills from the residence in Cyprus e.g. electricity and phone bills.
- Evidence that any children are registered at a Cypriot school.
- Evidence of employment in Cyprus. If the importer will be working for the same company in Cyprus, then a letter from the employer is required confirming the number of years of employment at origin and confirming the transfer to work for the same company in Cyprus.

Documents required for export clearance out of Cyprus (for UK bound moves)

- The exporter must present their passport to Customs in person and whilst there sign Authority to Agent form (1002) to enable agent to proceed with export clearance.

4.6 Country Guide Czech Republic

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Czech Republic

- Copy of Photo Page of Passport.
- Copy of Visa for non-EU citizens.
- Inventory List.
- Pro forma Invoice.
- T1 document (containing shipping instructions, customs office number, border crossing, truck license plate and nationality data).
- Proof of residence in origin country with at least two documents as evidence that the shipper has been out of EU for at least 12 months before arrival in EU (rental contract, company statement, bank statements, health insurance documents).
- Proof of residence in EU (EU residence permit, Czech ID card) for returning EU citizens.
- Rental /ownership contract for residence in the Czech Republic.
- Request for duty and tax fee importation (Document required in original format).
- Power of Attorney (Document required in original format).

Documents required for export clearance out of Czech Republic (for UK bound moves)

- Copy of Photo Page of Passport.
- Inventory List.
- Power of Attorney.
- T1 or EX document issued by the customs broker (containing shipping instructions, customs office number, border crossing, truck license plate and nationality data).
- Pro forma Invoice.

4.7 Country Guide Denmark

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Denmark

- Danish Customs Form 12024.
- Copy of the Photo Page of Passport.
- T1 document.
- Inventory list in English.
- Registration date at local municipality (shipment cannot arrive before registration has been completed unless it is placed in a bonded warehouse).
- The importer must have lived outside the EU minimum 12 months.
- The import must have owned and used items for minimum 6 months.

Documents required for export clearance out of Denmark (for UK bound moves

- Copy passport.
- T1 document.
- English Inventory list.

4.8 Country Guide Estonia

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Estonia

- Copy of the Photo Page of Passport and valid Visa.
- Residence Permit.
- Evidence of having lived in UK (e.g. lease agreement, letter from employer, local council registration etc.).
- Packing List.
- Pro forma invoice (with values).
- Waybill/CMR.
- Lease or accommodation contract in Estonia.
- Job Contract (if relevant)

Documents required for export clearance out of Estonia (for UK bound moves

- Copy of Photo Page of Passport.
- Packing List/Inventory.
- Pro forma invoice (with values).
- EORI Number Registration.
- Export Declaration.

4.9 Country Guide Finland

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Finland

- Copy of passport.
- Finnish Customs Form 45.
- T1 transit form.
- Packing list.
- For Diplomatic clearances – additional original 'French paper' from Embassy confirming appointment – original required.

Documents required for export clearance out of Finland (for UK bound moves)

- Export Declaration Form.
- Packing list.
- T1 transit form.
- Copy of passport.

4.10 Country Guide France

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for France

- Detailed Inventory with Values in euros.
- Signed "certificat de non cession" French Customs Form named Certificate of no sales.
- Proof of Residence in France (Lease Document or Utility Bill).
- Copy of Photo Page of Passport.
- Company Letter of Transfer **OR** change of residence provided by the French Consulate in the UK (proving more than one year stay outside the EU required and more than one year expected stay in France required).
- T1 Transit Form.

Documents required for export clearance out of France (for UK bound moves)

- Detailed inventory with values.
- Copy of Photo Page of Passport.
- Letter of Transfer or Change of Residence (provided by the City Hall in France).
- T1 Transit Form.

4.11 Country Guide Germany

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Germany

- Customs Form 0350
- "Abmeldebescheinigung" (Change of Residence Notice showing how long the shipper has lived outside the EU or a letter from an employer or German Embassy confirming 12-months residency outside the EU..
- "Anmeldbestaetigung" (Confirmation of registration at the shipper's new residence in Germany
- Copy of the Photo Page of Passport.
- Packing Inventory.
- Letter signed by the shipper to say that the shipment does not include any prohibited items.
- Rental Contract for their home (if possible).
- Contract of Employment (if possible).

Documents required for export clearance out of Germany (for UK bound moves)

- "Ausfuhranmeldung" (export declaration) is to be made before the move starts at the "Zollamt" (customs office) responsible for the customer's place of residence or online within one week of loading the shipment.
- Copy of the photo page of the passport.
- Address in destination country.

This declaration is made by use of the ATLAS-System (IT-System) by a professional on behalf of the customer. The customs office has the right to inspect the household goods to be moved and the export declaration should be made early to provide time to agree an on-site inspection before or on the day of loading.

4.12 Country Guide Greece

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Greece

- Electronic and written authorization to customs broker.
- Declaration that no prohibited items are included.
- Packing List and High value Inventory List.
- Copy of the Photo Page of Passport
- CMR/Bill of Lading..
- Affidavit form.

Documents required for export clearance out of Greece (for UK bound moves)

- Electronic and written authorization to customs broker.
- Declaration that no prohibited items are included.
- Packing List.
- Consignment Instructions.
- Final CMR (copy).
- EU Exit Point.
- Copy of the Photo page of Passport.

4.13 Country Guide Hungary

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Hungary

- Complete Import Declaration.

The following documents are required to get the import declaration issued in case of Hungarian citizens:

- Copy of Hungarian passport (page with the photo).
- Copy of Hungarian ID, Hungarian address card and tax card (both sides).
- Copy of the utility bills and lease contract at origin for the last 12 months.
- Copy of visa (at the origin country).
- Original hard copy of Power of Attorney for export custom clearance.
- Original hard copy of statement showing the personal effects are in the shipper's possession for more than 6 months.
- Original hard copy of Value Statement.
- Original hard copy of duly signed work statement from the employer.

The following documents are required to get the import declaration issued in case of foreign citizens:

- Copy of Passport (page with the photo).
- Copy of Work Permit in Hungary (non-EU citizens).
- Copy of Residence Permit in Hungary (non-EU citizens).
- Copy of Accommodation Reporting Form in Hungary (non-EU citizens).
- Copy of Registration Document (EU citizens).
- Copy of address card (both sides) (EU citizens).
- Shipper's mother's full maiden name.
- Copy of the utility bills and lease contract at origin for the last 12 months.
- Copy of driving license at origin (if available).
- Copy of visa (at the origin country).
- Original hard copy of Power of Attorney for export custom clearance.
- Original hard copy of statement showing the personal effects are in the shipper's possession for more than 6 months.
- Original hard copy of Value Statement.
- Original hard copy of duly signed work statement from the employer.

The following documents are required to get the import declaration issued in case of diplomatic person:

- Copy of Diplomatic Passport (page with the photo).
- Shipper's mother's full maiden name.
- Original hard copy of Power of Attorney for export custom clearance.
- Original hard copy of Value Statement.
- Original Protocol from the Ministry of Foreign Affairs (in Hungarian 'Vammentesitesi Kerelem').
- Copy of Hungarian diplomatic card.
- Original hardcopy of the translated packing list to Hungarian signed out by the shipper and with apostil form MFA.

Documents required for export clearance out of Hungary (for UK bound moves)

- Complete Export Declaration.

The following documents are required to get the export declaration issued in case of Hungarian citizens:

- Copy of Hungarian Passport (page with the photo).
- Copy of Hungarian ID, Hungarian address card and tax card (both sides).
- Original hard copy Power of attorney for export custom clearance.
- Original hard copy Value Statement.

The following documents are required to get the export declaration issued in case of foreign citizens:

- Copy of Passport (page with the photo).
- Copy of Hungarian ID, Hungarian address card and tax card (both sides).
- Shipper's mother's maiden name.
- Original hard copy Power of Attorney for export custom clearance.
- Original hard copy Value Statement.

The following documents are required to get the export declaration issued in case of diplomatic citizens:

- Copy of Diplomatic Passport (page with the photo) or Hungarian diplomatic card.
- Shipper's mother's maiden name.
- Original hard copy Power of Attorney for export custom clearance.
- Original hard copy Value Statement.
- Original Protocol from the Ministry of Foreign Affairs (in Hungarian 'Vamszemle Kerelem').

4.14 Country Guide Ireland (Not Northern Ireland – see 5.0 for moves to/from Northern Ireland)

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Ireland

- Pre boarding Notification (PBN) once Export Declaration and Safety & Security Declaration completed – To generate a PBN for a TOR application the importer must request a PBN from customs directly from CustomsPBN@revenue.ie.
- Documentation proving residence in Ireland Signed lease agreement and utility bills, bank statements, or official documentation showing permanent place of residence in Ireland but when providing bank statements at least one utility bill is also required.
- A letter from the Employer confirming position and date of commencement of employment and end date. If moving to Ireland with the same employer a letter saying this will suffice.
- One-year bank statements showing evidence of day to day living in origin country dated before the date of arrival to Ireland. Customs need to see proof of day to day living in the origin country and so they will also want to see some utility bills from that country.
- Confirmation of the disposal of the residence in the origin country so this would need to be the last lease agreement with end date on it or confirmation of sale of home (home doesn't have to be sold just a letter saying it is up for sale will suffice and hasn't sold yet).
- C&E1076 and TOR1 Forms (Transfer of Residence).
- Copy of the Photo Page of Passport.
- Irish PPS or proof of application.
- Flight/Ferry booking with arrival date into Ireland.
- Documentary Evidence from Origin and Destination (Employment Contracts, Property/Tenancy Documents, Utility Bills, Bank Statements).
- Valuation of Shipment.

Documents required for export clearance out of Ireland (for UK bound moves)

- Export Declaration and Safety & Security Declaration (SSD).
- Pre-Boarding Notification (PBN) generated once the Export Declaration & SSD is completed.
- Transfer of Residence (TOR1) Application.
- Detailed Packing/Inventory List with piece count.
- Copy of the Photo Page of Passport.
- Shippers Origin (IE) and Destination (UK) address.
- Valuation of Shipment in £GBP.

4.15 Country Guide Italy

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Italy

- Copy of valid Passport.
- Copy of Italian Fiscal Code (Codice Fiscale).
- Copy of Permit to Stay or copy of full request (only for non-EU citizens).
- Copy of Residence Certificate or receipt of request (issued by the Italian City Hall).
- Copy of Dichiarazione di Libera Importazione form signed by customer.
- Copy of employment contract in Italy (not mandatory but Customs can ask for it).
- Copy of rent/buy house contract in Italy (not mandatory but Customs can ask for it).
- Copy of pro-forma invoice in Italian language.
- Certificato Consolare di Rimpatrio (only for Italian citizens).
- Signed Italian Customs Form.

Documents required for export clearance out of Italy (for UK bound moves)

- Copy of Valid Passport.
- Copy of Italian Fiscal Code.
- Copy of Libera Esportazione Form.
- T1 (Transit Form).

4.16 Country Guide Latvia

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Latvia

- Copy of the Photo Page of Passport and valid Visa.
- Residence Permit.
- Packing List/Inventory.
- Pro forma Invoice (with values).
- Waybill/CMR.
- Lease (Accommodation Contract).
- Job Contract (if relevant).

Documents required for export clearance out of Latvia (for UK bound moves)

- A copy of Photo Page of Passport.
- Packing List/Inventory.
- Pro forma Invoice (with values).
- EORI Registration Number (if not registered in Latvia with personal code).
- Export Declaration.

4.17 Country Guide Lithuania

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Lithuania

- Copy of the Photo Page of Passport and valid Visa.
- Residence Permit.
- Packing List/Inventory.
- Pro forma Invoice (with values).
- Waybill /CMR.
- Lease (accommodation contract).
- Job contract (if relevant).

Documents required for export clearance out of Lithuania (for UK bound moves)

- A copy of Photo Page of Passport.
- Packing List/Inventory.
- Pro forma Invoice (with values).
- EORI Registration Number.
- Export Declaration.

4.18 Country Guide Luxembourg

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Luxembourg

Private or Corporate shipments

- Original Application for duty and tax relief for personal belongings or property with original signature (Luxembourg Customs Form).
- Certificate of Employment in Luxembourg.
- Evidence that the transferee stayed outside of the EU for the last 12 months (e.g. certificate from former employer, utility bills, etc.).
- Certificate of Residence or lease contract. If no proof of residence is available, a deposit will be required by Customs.
- Proof that the imported goods have been in the importer's possession for more than six months (traces of use on furniture/personal effects is sufficient).
- Copy of Photo Page of Passport.
- Original Packing list with signature of shipper.

Foreign Diplomats

- Form 136F Original document to be provided and completed by Embassy.

Returning Luxembourg Diplomats

- Attestation from Foreign Affairs Ministry (MAE).

Documents required for export clearance out of Luxembourg (for UK bound moves)

- Packing list.
- Copy of transferee's passport.
- T-2.

4.19 Country Guide Malta

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Malta

- Copy of the photo page of the passport.
- FS3 Tax Return (Only applies to a Returning Maltese citizen with Maltese Tax Number).
- Income Tax Number (This does not apply to Maltese citizens with a Tax Number or if the customer is an EU Citizen and has already applied for the Social Security Number <https://finance.gov.mt/en/eForms/Pages/Expatriates-Taxpayer-Registration.aspx>).
- Proof of residence in the country of origin.
- Client is required to lodge a refundable deposit with Customs of not less than €1,200 per 20-foot container and not less than €2400 per 40-foot container. This amount is calculated using the value of the consignment and the freight charges paid from port at country of origin up to port Malta. This deposit is refunded after one-year providing client has lived in Malta for 200 days within the first year.

Documents required for export clearance out of Malta (for UK bound moves)

- Copy of the photo page of the customers Passport.

4.20 Country Guide Netherlands

Please refer to 4.0 Country Guides Overview

Customs regulations and document requirements for Netherlands

- Copy of Photo Page of Passport.
- Copy of Visa for non-EU citizens.
- Copy Town Hall Registration.
- Z1 document – Customs Declaration.
- T1 Document (containing shipping instructions, customs office number, border crossing, truck license plate and nationality data).
- Inventory List.
- Pro forma Invoice.

Documents required for export clearance out of Netherlands (for UK bound moves)

- Copy of Photo Page of Passport.
- Z3 Export Form.
- T1 Transit form or Export Document (EU A) (containing shipping instructions, customs office number, border crossing, etc. Truck license plate and nationality data).
- Pro forma Invoice.

4.21 Country Guide Poland

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Poland

- Passport.
- Customs List.
- Power of Attorney.
- Proof of status in Poland.
- Proof of address in Poland.
- Proof of 12 month's residence outside EU.

Documents required for export clearance out of Poland (for UK bound moves)

- Passport.
- Power of Attorney.
- Customs List.

4.22 Country Guide Portugal

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Portugal

- T1 / CMR.
- Packing List.
- Value and Import Declaration Form (signed by shipper).
- Copy of the Photo Page of Passport.
- Original Baggage Certificate (obtained from Portuguese Embassy or Consulate that includes cancellation of residence in the origin country and confirmation that the shipper has resided in the country for 12-months).
- Original of the "Atestado de Residencia" (from the "Junta de Freguesia" <Parish>).
- Copy of the Visa (not applicable for EU Citizens).
- Copy of the European Registration Certificate (applicable only for EU Citizens).
- Copy of the NIF (Portuguese Fiscal Number).

These are the documents required for duty and tax-free entry to Portugal. However, the clearance process is bureaucratic and inevitably incurs delays and extra costs and so it is often a better option to declare a low value and pay the duty and taxes.

Documents required for export clearance out of Portugal (for UK bound moves)

- Copy of Passport and NIF (Portuguese Fiscal Number).
- Copy of the Packing List.
- Value Declaration Form (signed by shipper).

4.23 Country Guide Romania

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Romania

Inbound trucks must arrive at Otopeni Customs facility

Private or Corporate shipments

- Copy of Photo Page of Passport (Foreign Citizens) or Romanian ID (returning Romanian citizens).
- Romanian Residence Permit (Non-EU citizens) or Registration Certificate (EU citizens).
- "Letter/Statement" from the Romanian employer proving their working activity and time period in Romania (where the move is work related).
- Inventory.
- Original Notarized Statement proving that the shipper has lived abroad for over 12 months and the goods that will be imported were in their possession for at least 6 months (in Romanian language; template will be provided by destination agent).
- Proof that they lived abroad for at least 1 year: copy of residence permit, letter from the employer abroad, driving license, etc. – returning Romanian citizen only.
- Original Notarized Power of Attorney (in Romanian language; template will be provided by destination agent).
- Copy of the Romanian residence rental contract (a minimum 2 year contract period) – private moves only.
- Customs Identification number from customs authorities – EORI number.
- Where the importer has repatriation status, there is one additional required document - "ADEVÉRINTA DE REPĂTRIÈRE" - and they should obtain it in original from the Romanian Population Records (Evidența Populației). The goods must be customs cleared during the first 12 months from the date that the new Romanian ID was issued.

Diplomats

- Copy of Photo Page of Passport.
- Diplomatic ID.
- Three original copies of import franchise from the Romanian Ministry of Foreign Affairs.
- Three original copies of inventory stamped by the Romanian Ministry of Foreign Affairs.
- Original Power of Attorney from the Embassy in Romania (template will be provided by destination agent).
- Customs Identification number from customs authorities – EORI number.

Documents required for export clearance out of Romania (for UK bound moves)

Private or Corporate shipments

- Copy of Photo Page of Passport.
- Romanian residence permit (Non-EU citizens) or Registration certificate (EU citizens).
- Letter/Statement from the Romanian employer attesting their working period and termination date (where work related).
- Original Notarized Statement in Romanian language on shipper's behalf proving that they lived in Romania for over 12 months and the goods that will be exported were in their possession for at least 6 months (template will be provided by destination agent).
- Original Notarized Power of Attorney in Romanian language (template will be provided by origin agent).
- Foreign citizens that are not returning to their home country should also provide an additional document which is linked to the destination country.
- Inventory stamped by the Romanian Customs House from the time the goods were imported into Romania (not compulsory).
- Customs Identification number from customs authorities – EORI number.
- Foreign citizens that are not going back into their home country should also provide an additional document, which is linked to the destination country where the shipment is going to. Goods Inventory

stamped by the Romanian Customs House from the time the goods were imported into Romania (having this document will help in customs but it is not compulsory)

Diplomats

- Passport copy.
- Diplomatic ID.
- Export franchise from the Romanian Ministry of Foreign Affairs – 3 x originals required.
- Goods Inventory stamped by the Romanian Ministry of Foreign Affairs; - 3 x originals required.
- Power of attorney from the Embassy in Romania, (Template will be provided by us) – required in original.
- Customs Identification number from customs authorities – EORI number.
- Import documentation from the time the goods were imported in Romania – if available (not compulsory).

4.24 Country Guide Slovakia

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Slovakia

- T1 Transit Form.
- IM Import Customs Declaration.
- Pro forma invoice.
- Copy of Photo Page of Passport.
- Copy of Residence Permit valid for 1 year from import (if this has not been received a Residence Application Form is required with customer's origin address and copies of an ID Card or Driving Licence).
- Copy of Inventory/Packing List showing the name, type, and serial number of any electronics or appliances, translated into Slovak.
- Copy of Property Rental Contract issued direct to the customer's name valid for 1 year from the date of import. (If the Rental Contract is between the property owner and the customer's employer, an original letter is required from the employer confirming that the customer will live in the premises).
- Original Letter of Employment (valid for 1 year from the date of import).
- Original Statutory Declaration of the client that:
 - Imported goods are in possession of the client for over 6 months.
 - Rented property will not be let to a third person.
 - Customer had continuous residence in abroad over 12 months.
- Original Power of Attorney for representation by the moving company to represent them at customs clearance.
- Original GDPR Agreement for the use of personal data by Customs ("Súhlas so spracovaním osobných údajov").

Documents required for export clearance out of Slovakia (for UK bound moves)

- Copy of Photo Page of Passport.
- Copy of Residence Permit.
- Original Power of Attorney.
- Export Declaration.
- Original GDPR Agreement for the use of personal data by Customs ("Súhlas so spracovaním osobných údajov").

4.25 Country Guide Slovenia

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Slovenia

- Passport.
- Inventory.
- Slovenian ID.
- Statement from Slovenian employer confirming that the shipper will be employed by them.
- Registration of residence in Slovenia.
- Letter signed by the shipper that he will live in Slovenia, all the goods have been in their use and possession for more than six months and that they did not import any other household or personal effects in the last 12 months.

Documents required for export clearance out of Slovenia (for UK bound moves)

- Passport.
- Inventory.
- Slovenian tax number.

4.26 Country Guide Spain

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Spain

- Affidavit of Shipment confirming contents.
- Inventory.
- Consular Cancellation, Company Certificate, Tax Return or any other legal document that proves residence in the country of origin for at least one uninterrupted year.
- Registration in Spain (dated less than 1 year before import).
- Residence Card (for non-Spanish citizens).
- Clearance Authorization.
- Copy of DNI- NIE (activated).

All vehicles must go through a temporary deposit warehouse (ADT). These can be found at ports of entry, road border crossings (such as La Junquera or Irun) as well as major cities such as Madrid, Seville etc.).

Documents required for export clearance out of Spain (for UK bound moves)

- Affidavit of Shipment – content.
- Inventory.
- Clearance Authorization.
- ID Copy/Copy of Photo Page of Passport.

The truck must go through the Customs Warehouse (ADT or LAME)

4.27 Country Guide Sweden

Please refer to 4.0 Country Guides Overview.

Customs regulations and document requirements for Sweden

- Transit Document T1/T2.
- Original signed and completed Swedish Customs Form (for immigrants/returning citizen or marriage).
- Copy of the Photo Page of Passport.
- Inventory List.
- Proof of living outside EU for at least 12 months (registration, work permit, residence permit etc.,).
- Supporting documents of moving to Sweden (Rental Contract, Letter of Employment, Proof of Purchase for a residence, notification Swedish Tax Agency etc.).
- Marriage certificate or equivalent moving due to marriage.
- Swedish Tax ID to ensure customer has travelled to Sweden in advance of their move. This can also be done online.

Documents required for export clearance out of Sweden (for UK bound moves)

- Passport Copy.
- Swedish ID Number.
- Inventory List (CMR).
- Swedish Export Declaration/ Transit Form.

5.0 Moves to/from Northern Ireland

In terms of the movement of freight, Northern Ireland is currently considered:

- As part of the EU for movements from NI to/from EU
- As part of the UK for movements from NI to/from UK (in this section, UK refers to England, Scotland and Wales).

However, for many moving companies in NI, if they have a move to EU, especially a smaller one, then they will tend to route such moves via a consolidator in UK and that makes the situation more complicated.

The table below summarises the customs and transit positions on various routing options:

Route	Customs and transit procedures
NI to EU direct (i.e. not via UK)	Free circulation within EU
NI to EU via UK	Free circulation to UK Import clearance into destination EU country
EU to NI direct (i.e. not via UK)	Free circulation within EU
EU to NI via UK	Export clearance EU origin country UK Import clearance (TOR) Free circulation to NI
NI to UK	Free circulation within UK
UK to NI	Free circulation within UK
NI to Irish Republic	Free circulation within EU
Irish Republic to NI	Free circulation within EU

6.0 VAT treatment of moving costs

The table below provides a basic summary of how VAT should be applied to the cost of moves to/from EU (in this context EU = Non-UK) based upon the invoice being issued to a private customer.

Transport Direction	Place of supply	Applicable VAT rate
UK to UK	UK	20%
UK to Non-UK	UK & Non-UK	0%
Non-UK to UK	Non-UK & UK	0%
Non-UK to Non-UK	Non-UK	0%
NI to EU	NI	20%
EU to NI	EU	0%