



Neutral Citation: [2024] UKFTT 00152 (TC)

Case Number: TC09083

**FIRST-TIER TRIBUNAL  
TAX CHAMBER**

By remote video hearing

Appeal reference: TC/2023/08038

*CUSTOMS DUTY AND IMPORT VAT – Transfer of Residence relief – whether vehicle in possession and use for six months before importation – yes – whether criteria for relief met by Appellant – yes – appeal allowed*

**Heard on:** 5 February 2024  
**Judgment date:** 20 February 2024

**Before**

**TRIBUNAL JUDGE RACHEL GAUKE  
CELINE CORRIGAN**

**Between**

**ANTRI GEORGIU**

**Appellant**

**and**

**THE COMMISSIONERS FOR HIS MAJESTY’S REVENUE AND CUSTOMS  
Respondents**

**Representation:**

For the Appellant: In person

For the Respondents: Rebecca Young, litigator of HM Revenue and Customs’ Solicitor’s Office

## DECISION

### INTRODUCTION

1. This is an appeal by Ms Georgiou against HMRC's decision to refuse her Transfer of Residence (ToR) relief against customs duty and VAT on the importation of her car to the UK from her previous residence in Cyprus.

### THE FORM OF HEARING

2. The hearing was conducted by video link on the Tribunal's Video Hearing Service. The documents to which we were referred were an 81-page document bundle, which included HMRC's statement of case. Ms Georgiou gave oral evidence at the hearing.

3. Prior notice of the hearing had been published on the gov.uk website, with information about how representatives of the media or members of the public could apply to join the hearing remotely to observe the proceedings. As such, the hearing was held in public.

### FINDINGS OF FACT

4. The facts were not disputed and are as follows.

(1) Ms Georgiou is a citizen of Cyprus. Prior to moving to the UK in 2023, she had lived and worked in Cyprus all her life.

(2) On 16 July 2021, while she was still living in Cyprus, Ms Georgiou ordered a new car, a Hyundai Tucson, from a local dealer. She paid a 10% deposit. The price for the car included Cypriot VAT. The car dealer advised her that she could expect to take delivery around eight months later, in March 2022.

(3) In the event, the car was not delivered until 9 September 2022, nearly fourteen months after she placed the order. Ms Georgiou attributed the delay to the difficulties that the car industry has experienced in obtaining parts since the covid pandemic. Following delivery, Ms Georgiou used the car in Cyprus for her personal purposes.

(4) Ms Georgiou is employed by PwC as a VAT specialist. Until her move to the UK she was employed by PwC in Cyprus, but in July 2022 she applied for a transfer to PwC in the UK. She described her decision to move as being connected to the Russian invasion of Ukraine in February 2022, and its impact on the Cypriot economy.

(5) Her job application was successful, and she accepted the offer of a position in the UK sometime in November 2022.

(6) Ms Georgiou arrived in the UK to take up her new position on 18 February 2023 and moved into a flat which she had rented online before her arrival, and where she was still living at the date of the hearing. Her new job began on 6 March 2023.

(7) Ms Georgiou left her car behind in Cyprus and it has remained in Cyprus ever since, at least until the date of the hearing. She explained that she did not want to import it until her claim for ToR relief had been resolved.

(8) Since arriving in the UK, Ms Georgiou has returned to Cyprus on a number of occasions, while on leave from her employment. In 2023 these return visits consisted of a two week stay in April, four days in July, and one month between August and September. During these return visits Ms Georgiou used her car in the same way as she had before her departure for the UK, namely for her personal purposes.

(9) While Ms Georgiou is in the UK her car remains in her personal car parking spot at her property in Cyprus. Her brother washes it and takes it for occasional drives for maintenance purposes, but otherwise no one else uses it.

(10) If her application for ToR relief is successful, Ms Georgiou intends to bring the car to the UK for her personal use only, and intends to take it back to Cyprus when she ultimately leaves the UK. Her UK visa expires in March 2026 and her current intention would be to return at that time.

(11) Ms Georgiou applied for ToR relief in respect of her car on 10 March 2023.

(12) On 8 May 2023, HMRC refused her application on the grounds that she had not possessed the car for six months prior to her move to the UK.

(13) Ms Georgiou made an in-time appeal to this Tribunal on 10 May 2023.

## THE LAW

5. Two statutory instruments are relevant to this appeal. The first is the Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 (the “1992 Order”). The second is the Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (the “2020 Regulations”). Relevant provisions from both of these instruments are set out at greater length in the Appendix to this decision, in the form that was in force at the time of Ms Georgiou’s application for ToR relief.

6. Article 11(1) of the 1992 Order, as it applied on 10 March 2023, provides:

“(1) Subject to the provisions of this Part, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident in another country for a continuous period of at least twelve months;
- (b) he intends to become normally resident in the United Kingdom;
- (c) the property has been in his possession and used by him in the country where he has been normally resident, for a period of at least six months before its importation;
- (d) the property is intended for his personal or household use in the United Kingdom; and
- (e) the property is declared for relief—
  - (i) not earlier than six months before the date on which he becomes normally resident in the United Kingdom, and
  - (ii) not later than twelve months following that date.”

7. We are satisfied, and Ms Young (who appeared before us for HMRC) did not dispute, that the conditions in (a), (b), (d) and (e) are met, as follows.

(1) The requirement in (a) is clearly met by Ms Georgiou’s residence in Cyprus prior to her arrival in the UK on 18 February 2023.

(2) The requirement in (b) concerns Ms Georgiou’s residence in the UK. Article 3 of the 1992 Order provides that a person is normally resident in the country where they normally live for at least 185 days in a period of twelve months, because of their occupational and personal ties. We are satisfied that when she entered the UK on 18

February 2023, Ms Georgiou intended to become normally resident in the UK under this definition. We further find that by the date of the hearing (on 5 February 2024) Ms Georgiou had, in fact, spent more than 185 days in the UK since her arrival. This satisfies the requirement in Article 9 of the 1992 Order, which provides that where relief is subject to an intention to become normally resident in the UK, the relief is conditional on that intention being fulfilled.

(3) We have found that Ms Georgiou intends to use the car in the UK for her personal or household use, which means that the criterion in (d) is met.

(4) The criterion in (e) refers to the date on which the car was declared for relief. Article 8 of the 1992 Order defines “declared for relief” as the act by which a person applies for relief on importation of the goods. We do not interpret this as requiring the application for relief to be made at the same time that the goods are imported, and we note that HMRC’s practice is to permit relief to be applied for in advance. We find that the relevant date for the purposes of (e) was the date on which Ms Georgiou applied for ToR relief, which was on 10 March 2023. This meets the requirement of being no earlier than six months before, and no later than twelve months after, her arrival in the UK on 18 February 2023.

8. The contentious requirement is that set out in Article 11(1)(c). We consider this separately in our discussion below.

9. Turning to the 2020 Regulations, Regulation 5 provides that HMRC may grant a claim for relief even where an eligibility criterion is not met if the criterion is described in the section of the UK Reliefs document as being subject to “exceptional waiver”. The UK Reliefs document is defined in the 2020 Regulations, and relevant extracts are set out more fully in the Appendix to this decision.

10. Section 1 of the UK Reliefs document sets out the goods that are eligible for relief under that section. These include private motor vehicles that are intended for the personal use of the claimant or for meeting their household needs.

11. Section 1.3.1 provides relevantly as follows:

“The following criteria must be satisfied for an individual to be eligible for this relief:

- the individual must have been normally resident outside the United Kingdom for at least 12 consecutive months prior to the date the United Kingdom becomes the individual’s new normal place of residence
- relief is only available for personal property of the individual where the intended use in the United Kingdom is for the same purpose as the goods were used or intended to be used outside the United Kingdom.

“Additionally:

- for consumable goods, the individual must have possessed those goods for at least six months prior to the date they ceased to be normally resident outside the United Kingdom
- for non-consumable goods, the individual must have possessed and used those goods for at least six months prior to the date they ceased to be normally resident outside the United Kingdom”

12. Section 1.5 provides relevantly as follows:

“The following eligibility criteria and relief conditions are subject to exceptional waiver or variation:

- the requirement that the individual must have been normally resident outside the United Kingdom for at least 12 consecutive months prior to the date the United Kingdom becomes the individual’s new normal place of residence – the claimant must provide clear evidence that it was their intention to reside outside the United Kingdom for 12 months, but this intention could not be fulfilled
- the requirement that the individual possessed or used the goods for six months before ceasing to be normally resident outside the United Kingdom
- the requirement that the goods must be discharged from the free circulation procedure within 12 months from the date the UK becomes the individual’s new normal place of residence”

[...]

“Where a claimant considers that exceptional circumstances apply such that any of the above eligibility criteria or relief conditions should be waived or varied, they should make an application for approval and provide evidence to support their application to the address given in paragraph 1.6”

13. In the circumstances of this appeal, there is an important distinction between Article 11(1)(c) of the 1992 Order and section 1.3.1 of the UK Reliefs document (as referenced in the 2020 Regulations). Both provisions require Ms Georgiou to have possessed, or possessed and used, the car for at least six months, but the criteria for identifying the six months are different. To be eligible for relief under the 1992 Order, Ms Georgiou must establish that the car was in her possession and used by her in Cyprus for a period of at least six months before its importation. To be eligible for relief under the 2020 Regulations, Ms Georgiou must establish either that she possessed and used the car for at least six months prior to the date she ceased to be normally resident in Cyprus, or that she satisfies the conditions for exceptional waiver.

#### **BURDEN AND STANDARD OF PROOF**

14. The burden of proof is on Ms Georgiou to show that she is entitled to relief from customs duty and VAT. The standard of proof is the normal civil standard, the balance of probabilities.

#### **DISCUSSION**

15. HMRC, in their submissions, did not refer to the distinction which we have identified between the 1992 Order and the 2020 Regulations. Their statement of case identifies the 1992 Order as being relevant to this appeal, but does not refer to its provisions. Instead the statement of case reproduces section 1 of the UK Reliefs document, and concludes: “Transfer of Residency relief cannot be claimed by the Appellant because the goods (vehicle) had not been in his possession for 6 months prior to the date of importation”.

16. Ms Young’s oral submissions at the hearing addressed the requirements of the 2020 Regulations. Under these Regulations, when read with the UK Reliefs document, it is a condition of relief that the car must have been in Ms Georgiou’s possession for at least six months before she came to the UK. As the car was delivered to Ms Georgiou on 9 September

2022 and she moved to the UK on 18 February 2023, she was 19 days short of meeting this requirement. Under the 2020 Regulations, therefore, Ms Georgiou would only be eligible for relief if there were exceptional circumstances.

17. We asked Ms Young about the difference between the 1992 Order and the 2020 Regulations. She said that she was not able to make detailed submissions on this, but that it was her understanding that both sets of provisions had the same intention, namely that it was a requirement that a claimant for relief should have had the item for at least six months. The law did allow for some flexibility, in that this requirement can be waived if there are exceptional circumstances.

18. We do not agree that the effects of the 1992 Order and the 2020 Regulations are the same in this case. Article 11(1)(c) of the 1992 Order refers to importation, while section 1.3.1 of the UK Reliefs document (as referenced in the 2020 Regulations) refers to the date the claimant ceased to be normally resident outside the UK.

19. We consider that our starting point should be to determine whether Ms Georgiou is entitled to relief under the 1992 Order. As we have described above, the disputed question is whether she satisfies Article 11(1)(c). This requires us to determine whether the car has been in her possession and used by her in Cyprus for a period of at least six months before its importation to the UK.

20. We have not found this a straightforward question to answer. One problem of interpretation is that the importation has not yet taken place. As an application for relief may be made in advance of the importation of the relevant goods, this provision must be read as encompassing a scenario in which the date of importation is in the future. It cannot be fatal to the claim that this date is not yet known.

21. We have considered the natural meaning of the statutory language and applied it to Ms Georgiou's specific facts, and have concluded that the requirements of Article 11(1)(c) are met in her case. She has owned and used the car since 9 September 2022. She came to the UK on 18 February 2023, but her use of the car did not cease on that date, as she has continued to use it on her return visits to Cyprus. It continues to be her car, available for her personal use. The time she has spent in Cyprus since acquiring the car exceeds six months in total, albeit that this period was not continuous. The car has not left Cyprus, and so her possession and use of it can only have been in Cyprus.

22. We make no finding as to which of these facts are determinative, or whether the condition would still have been met if any of the facts had been different. We consider that the correct approach is to consider all of the facts of this case in the round, and decide whether they fit the statutory language. It is our view that they do.

23. Having determined that the conditions for relief under the 1992 Order have been met, we considered whether relief is nonetheless denied by the provisions of the 2020 Regulations, and have concluded that it is not. The 1992 Order and the 2020 Regulations each provide for relief from customs duty and import VAT in certain circumstances. These circumstances overlap but (as we have decided in this case) are not identical. There is nothing in the statutory language that would indicate that if relief is not available under the 2020 Regulations, it must also be denied under the 1992 Order.

24. We are supported in this view by the Explanatory Memorandum to the 2020 Regulations, which states:

“The purpose of this instrument is to allow goods to be imported with full or partial relief of duties in certain circumstances, which are set out in the instrument and its accompanying reference documents. It will broadly

replicate the reliefs currently available in the UK under EU legislation. It will also introduce four new reliefs needed as a consequence of the UK leaving the EU.”

25. It would be surprising if Parliament intended an instrument with a stated purpose of allowing relief from import duty to also have the effect of denying a relief that would otherwise be available. The wording in the Explanatory Memorandum concerning the purpose of the 2020 Regulations supports our view that they do not have this effect.

26. These findings mean that Ms Georgiou is entitled to ToR relief on the importation of her car, and are sufficient to determine the appeal. However, as HMRC’s submissions mostly concerned the 2020 Regulations, we address these briefly below.

27. We agree with HMRC that Ms Georgiou does not meet the requirement in section 1.3.1 of the UK Reliefs document, because she had not possessed, or possessed and used, her car for six months by the date on which she came to the UK on 18 February 2023.

28. Under the 2020 Regulations, therefore, Ms Georgiou would only be entitled to relief if there are exceptional circumstances. In her notice of appeal and at the hearing, she described her circumstances as exceptional because the thirteen months which she had to wait for the delivery of her car was not her intention and not something she could control or had reasonably expected when she ordered the car. She also explained that she had not intended to leave Cyprus at the time when she ordered the car, and that she had only decided to move as a result of the Russian invasion of Ukraine.

29. HMRC’s response was that the onus was on Ms Georgiou to demonstrate the effect of the covid pandemic and the Russian invasion, and that she had not provided any evidence of this. Ms Young drew attention to the fact that Ms Georgiou had not raised the issue of exceptional circumstances in her application for ToR relief, but only after she had received HMRC’s “intention to reject” letter.

30. Ms Young also said that Ms Georgiou had provided incorrect information in her application for ToR relief, because she had answered “yes” to the question “Have you had possession of the goods for 6 consecutive months before moving to the UK?”. Ms Georgiou, who as we have found is a VAT specialist, said that when she answered this question she had in mind the VAT concept of a usual place of residence, and that she did not consider her usual place of residence to have changed the moment she arrived in the UK. We found Ms Georgiou to be a reliable and credible witness and accept that she had no intention to deceive HMRC, not least because in the same application form she stated plainly that she had purchased the car on 9 September 2022 and moved to the UK on 18 February 2023.

31. We do not consider that Ms Georgiou needed to provide evidence of the widespread delays in car production that were experienced in 2021 and 2022, as these are generally known. However, the fact that these delays were widespread leads us to conclude that this cannot be regarded as an exceptional circumstance.

32. This Tribunal has previously considered the meaning of exceptional circumstances for the purposes of section 1.5 of the UK Reliefs document, in the cases of *John Brooks v HMRC* [2021] UKFTT 449 (TC) and *Adrian Ball v HMRC* [2022] UKFTT 85 (TC). Both of those cases concerned appellants who returned to the UK after many years of living abroad, but who had not brought their households goods back to the UK, or applied for ToR relief, within the twelve month period required by Article 11(1)(e) of the 1992 Order. In both cases the Tribunal’s decision included a consideration of whether the impact of the covid pandemic was an exceptional circumstance, and in both cases the Tribunal concluded that it was not, in part because the pandemic affected almost everyone everywhere.

33. Similarly, Ms Georgiou has not demonstrated that the delays in car production affected her in a way that was exceptional or particular to her. She was told to expect to wait eight months for delivery, and in the event had to wait over thirteen months. While this is certainly a long time to wait for a car, in the circumstances we do not consider that it reaches the bar to be regarded as exceptional.

34. We also do not consider that the effect on Ms Georgiou of the Russian invasion of Ukraine amounted to exceptional circumstances. She explained that this was the reason that she decided to leave Cyprus, but did not suggest that she was compelled to do so, or that the effects on her were greater than on other citizens of Cyprus. Her departure from Cyprus was her choice and was within her control. We therefore cannot accept that this is an exceptional circumstance.

35. Our conclusion, therefore, is that there were no exceptional circumstances that would justify the waiver of the eligibility criteria in section 1.3.1 of the UK Reliefs document. However, our decision that Ms Georgiou is eligible for relief under the 1992 Order means that she does not have to establish exceptional circumstances, and her appeal is successful.

36. For the reasons set out above, the appeal is allowed.

#### **RIGHT TO APPLY FOR PERMISSION TO APPEAL**

37. This document contains full findings of fact and reasons for the decision. Any party dissatisfied with this decision has a right to apply for permission to appeal against it pursuant to Rule 39 of the Tribunal Procedure (First-tier Tribunal) (Tax Chamber) Rules 2009. The application must be received by this Tribunal not later than 56 days after this decision is sent to that party. The parties are referred to “Guidance to accompany a Decision from the First-tier Tribunal (Tax Chamber)” which accompanies and forms part of this decision notice.

**RACHEL GAUKE  
TRIBUNAL JUDGE**

**Release date: 20<sup>th</sup> FEBRUARY 2024**



## APPENDIX: RELEVANT LEGISLATION

### Customs and Excise Duties (Personal Reliefs for Goods Permanently Imported) Order 1992 (SI 1992/3193)

#### 3 Rules for determining where a person is normally resident

(1) This article shall apply for the purpose of determining, in relation to this Order, where a person is normally resident.

(2) A person shall be treated as being normally resident in the country where he usually lives

- (a) for a period of, or periods together amounting to, at least 185 days in a period of twelve months;
- (b) because of his occupational ties; and
- (c) because of his personal ties.

(3) In the case of a person with no occupational ties, paragraph (2) above shall apply with the omission of sub-paragraph (b), provided his personal ties show close links with that country.

(4) Where a person has his occupational ties in one country and his personal ties in a different country, he shall be treated as being normally resident in the latter country provided that either—

- (a) his stay in the former country is in order to carry out a task of a definite duration, or
- (b) he returns regularly to the country where he has his personal ties.

(5) Notwithstanding paragraph (4) above, a United Kingdom citizen whose personal ties are in the United Kingdom but whose occupational ties are in another country may for the purposes of relief under this Order be treated as normally resident in the country of his occupational ties, provided he has lived there for a period of, or periods together amounting to, at least 185 days in a period of twelve months.

#### 4 Supplementary

For the purposes of this Order—

- (a) any reference to a person who has been normally resident in another country and who intends to become normally resident in the United Kingdom shall be taken as a reference to a person who intends to comply with the requirements of paragraphs (2), (3) or (4) of article 3 above, as the case may be, for being treated as normally resident in the United Kingdom;
- (b) the date on which a person becomes normally resident in the United Kingdom shall be the date when having given up his normal residence in another country he is in the United Kingdom for the purpose of fulfilling such intention as is mentioned in paragraph (a) above.

#### 8 Goods to be declared for relief

(1) A person shall not be entitled to relief from payment of duty or tax in respect of any goods under any Part of this Order unless the goods are declared for relief to the proper officer.

(2) For the purposes of this Order, the expression “declared for relief” shall refer to the act by which a person applies for relief on importation of the goods or on their removal from another customs procedure.

## **9 Fulfillment of intention to be a condition**

Where relief from payment of duty or tax is afforded under any Part of this Order subject to a specified intention on the part of a person in relation to his becoming normally resident in the United Kingdom, or the use of the goods in respect of which relief is afforded, it shall be a condition of the relief that such intention be fulfilled.

## **11 Persons transferring their normal residence from another country**

(1) Subject to the provisions of this Part, a person entering the United Kingdom shall not be required to pay any duty or tax chargeable in respect of property imported into the United Kingdom on condition that—

- (a) he has been normally resident in another country for a continuous period of at least twelve months;
- (b) he intends to become normally resident in the United Kingdom;
- (c) the property has been in his possession and used by him in the country where he has been normally resident, for a period of at least six months before its importation;
- (d) the property is intended for his personal or household use in the United Kingdom; and
- (e) the property is declared for relief—
  - (i) not earlier than six months before the date on which he becomes normally resident in the United Kingdom, and
  - (ii) not later than twelve months following that date.

(2) A person shall not be afforded relief under this Part unless the Commissioners are satisfied that the goods have borne, in their country of origin or exportation, the customs or other duties and taxes to which goods of that class or description are normally liable and that such goods have not, by reason of their exportation, been subject to any exemption from, or refund of, such duties and taxes as aforesaid, or any turnover tax, excise duty or other consumption tax.

(3) For the purposes of this Part, “property” shall not include—

- (a) beverages containing alcohol;
- (b) tobacco products;
- (c) any motor road vehicle which by its type of construction and equipment is designed for and capable of transporting more than nine persons including the driver, or goods, or any special purpose vehicle or mobile workshop; and
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

## **Customs (Reliefs from a Liability to Import Duty and Miscellaneous Amendments) (EU Exit) Regulations 2020 (SI 2020/1431)**

### **2 Interpretation**

(1) In these Regulations:

“UK Reliefs document” means the document entitled “United Kingdom Customs Tariff: Reliefs from Import Duty”, version 1.5 dated 10<sup>th</sup> July 2022 which includes sections that describe—

- (a) cases where a claim for relief may apply, expressed by reference to—
  - (i) the goods to which the section applies;
  - (ii) the persons who may be a claimant or consignee for the purposes of the section; and
  - (iii) the eligibility criteria which apply for the purposes of the section;
- (b) any relief conditions which apply for the purposes of the section; and
- (c) whether relief is full or partial relief in any case.

#### **4 Granting claims for relief**

A claim for relief must be granted by HMRC if—

- (a) the claim is made by reference to a case described in a section of the UK Reliefs document;
- (b) the goods to which the claim relates are of a type which fall within the description of goods given in the section;
- (c) the person making the claim falls within the description of claimant given in the section;
- (d) where applicable, the claimant is not also the consignee of the goods and the consignee falls within the description of consignee given in the section; and
- (e) subject to regulation 5, the eligibility criteria of the section are met.

#### **5 Waiver of eligibility criteria**

- (1) HMRC may grant a claim for relief even where an eligibility criterion is not met if—
  - (a) the criterion is described in the section of the UK Reliefs document as being subject to “exceptional waiver”; or
  - (b) the criterion—
    - (i) is described in a section of the UK Reliefs document which is described as “Returned Goods Relief”; and
    - (ii) provides that the goods to which the section applies must be imported no more than 3 years after the date on which they were exported, and HMRC consider that by reason of circumstances described in the relevant section of the UK Reliefs document, it would be reasonable to allow the criterion to be waived.
- (2) A claimant may apply to HMRC for approval of a waiver in accordance with paragraph (1).

### **UK Customs Tariff: Reliefs from Import Duty, version 1.5 dated 10 July 2022**

#### **Section 1**

#### **Personal property belonging to individuals transferring their normal place of residence to the United Kingdom**

##### **1.1 Goods eligible for relief**

Full relief from import duty is available on any personal property intended for the personal use of the claimant or for meeting their household needs.

In particular, personal property includes:

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

## **1.2 Eligible claimants and consignees**

Eligible claimants and consignees include individuals moving to or relocating back to the United Kingdom, or a person acting on their behalf

Applicants must apply as directed by HMRC.

## **1.3 Eligibility criteria and relief conditions**

### **1.3.1 Standard case**

The following criteria must be satisfied for an individual to be eligible for this relief:

- the individual must have been normally resident outside the United Kingdom for at least 12 consecutive months prior to the date the United Kingdom becomes the individual's new normal place of residence
- relief is only available for personal property of the individual where the intended use in the United Kingdom is for the same purpose as the goods were used or intended to be used outside the United Kingdom.

Additionally:

- for consumable goods, the individual must have possessed those goods for at least six months prior to the date they ceased to be normally resident outside the United Kingdom
- for non-consumable goods, the individual must have possessed and used those goods for at least six months prior to the date they ceased to be normally resident outside the United Kingdom

Goods may be imported in multiple consignments. All goods must be declared for free circulation within 12 months from the date of establishment, by the person concerned, of their normal place of residence in the UK.

Any personal property for which this relief has been granted may not be lent, used as security, hired out or transferred, whether free of charge or for money or money's worth, within 12 months of the date the goods were imported without the approval of HMRC.

Granting the relief may be conditional upon property having borne fiscal charges in the county of departure.

[...]

#### **1.4 Exclusions**

The following goods are not eligible for this relief:

- alcoholic products
- tobacco or tobacco products
- commercial vehicles
- goods used for the purposes of a trade or profession, other than portable instruments of the applied or liberal arts

#### **1.5 Eligibility criteria subject to exceptional waiver and relief conditions subject to exceptional waiver or variation**

The following eligibility criteria and relief conditions are subject to exceptional waiver or variation:

- the requirement that the individual must have been normally resident outside the United Kingdom for at least 12 consecutive months prior to the date the United Kingdom becomes the individual's new normal place of residence – the claimant must provide clear evidence that it was their intention to reside outside the United Kingdom for 12 months, but this intention could not be fulfilled
- the requirement that the individual possessed or used the goods for six months before ceasing to be normally resident outside the United Kingdom
- the requirement that the goods must be discharged from the free circulation procedure within 12 months from the date the UK becomes the individual's new normal place of residence

Where an individual becomes normally resident in the UK due to exceptional political circumstances (e.g. political asylum) the following eligibility criteria and relief conditions are subject to waiver:

- the requirement for the individual to have possessed or used the goods for six months before ceasing to be normally resident outside the UK
- the requirement for the individual's intended use of the personal property in the UK to be for the same purpose as the goods were used or intended to be used outside the UK

- the exclusion of commercial means of transport and articles for the exercise of a trade or profession
- the requirement that any personal property for which this relief has been granted may not be lent, used as security, hired out or transferred, whether free of charge or for money or money's worth, within 12 months of the date the goods were imported, without the approval of HMRC

Where a claimant considers that exceptional circumstances apply such that any of the above eligibility criteria or relief conditions should be waived or varied, they should make an application for approval and provide evidence to support their application to the address given in paragraph 1.6