

# JCS Livestock – Notes on preparing to import pets to the UK

In order for us to complete customs clearance on arrival, you will need to select one of the below import options.

Below is a brief summary of the new customs procedures.

## **IMPORTS FREE FROM VAT**

### ☐ **Transfer of Residence (ToR)**

#### **1. Pet owners moving home to the UK**

Pet owners transferring residency to the UK must apply for “Transfer of Residency” (ToR) relief with HMRC before arriving into the UK, if they wish to avoid paying VAT on arrival.

This process must be done by the owner on the following link:

<https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>

Applications can be sent by email to [nch@hmrc.gsi.gov.uk](mailto:nch@hmrc.gsi.gov.uk) and the ToR reference must be forwarded to us, once received from customs (usually around 10 – 14 days but allow around a month).

*NB. If a pet arrives into the UK without a ToR reference, then VAT will need to be paid.*

*Owners can request retrospective ToR relief from HMRC and, if a ToR reference is issued, the VAT can be reclaimed. There is a time-limit of 12 months from date of arrival for this.*

### ☐ **Returned Goods Relief (RGR)**

#### **2. Pet Owners resident in the UK, returning to the UK**

So long as pet owners can provide the following, then VAT will not be chargeable upon import:

- Proof of export of their pet(s) from the UK, i.e. Airway bill or export customs entry within 3 years of last departure date from the UK.

## **IMPORTS WHERE VAT IS CHARGED, WHETHER OR NOT RECLAIMED**

### ☐ **Temporary Admission (TA)**

#### **1. Visiting the UK with their pets (holidays, shows, etc.)**

- VAT is payable in full on arrival at the final destination and may be reclaimed only after proof of export from the UK, subject to final approval by customs.
- Pets can stay in the UK for up to 24 months on a temporary basis.
- You will need to liaise with JCS regarding re export and there is also a charge for the VAT reclaim.

#### **Pets in transit to non UK Destinations**

Where the UK is a transit point, pets will move under bond and customs clearance done at the final destination, where VAT /Taxes are likely to be applicable.

Also, any pets bound for non UK destinations where the inbound flight terminates at Heathrow, Gatwick, etc. - You will need to make arrangements with JCS for the pet(s) to travel under bond to the final destination.

The alternative is to clear the pet(s) into Free Circulation. Please see note 2 below.

### ☐ **VAT paid on import. Goods cleared into Free Circulation**

- Any animal entering the UK which has been owned for less than 6 months or has been gifted, purchased, rescued etc. will be liable to import tax on arrival.
- Any person importing pets for the purpose of sale or resale, breeding and production will require an active EORI number prior to arrival.

Applications can be made via the following link: <https://www.gov.uk/eori>

If you have any further questions, please let us know.