

NOMAD INTERNATIONAL

Removals Entering UK

NB: Only applicable to those transferring residence

If you are selling, ending a Rental here in Greece and purchasing, renting a property in the UK, if you do not have a property as yet, but can supply a checkable address, you can apply for ToR1 this is the Link, <https://www.gov.uk/guidance/application-for-transfer-of-residence-relief-tor1>

This link explains what is needed, to reiterate, we do the Inventory, you do the valuation, Passport, Afm or residence / ID number Αφμ - Tax number: Greece, copy of past Greece address, New UK address, or acceptable documentation of where you are staying whilst sourcing a Home, *For example*, staying with the In Laws, goods going to Storage! Nomad international ltd storage Peterborough

Please remember to have Scans available.

There is no relief for goods from a holiday home only a permanent residence

Now if this is a Part Load, Single item and or parcels suitcase

Because you are now Importing the Goods into the UK, it does not matter if they were originally from the UK.

New, second-hand goods are subject to VAT @ 20% of their declared value. On the declaration form

You can declare the value, this is checked by the UK Customs Agent whom works from a HMRC Code chart, experience to date shows that upon average, 30% of the declared Value is payable, 20% VAT, 10% Duty

Please Note Customs Agents Fees are also payable, in Greece for issuing the documentation, UK for clearing the Documentation

The technical bit!!

When moving to a new country anywhere in the world, you are moving your residence, and therefore your furniture and possessions are changing residency with you. But you are effectively exporting and importing goods, because the UK is now independent and what is called a 'third country'. To take goods out of a country, you need to export them. To bring them into another country, you must import them. This is the essence of customs clearance. The process entails the value of your goods being assessed, and then they would be subjected to duty and VAT upon entry to the new country. Or tax and duty reliefs could be applied that allow your goods to travel tariff and vat free. Simple!

Will I be taxed on the value of my furniture?

Possibly. If you are moving as a permanent resident (Transfer of Residency process) then you won't have to pay vat on the value of your goods in the country, you are moving to. However, this is dependent on customs clearance being obtained and the relevant tax reliefs being applied for. If used furniture is being shipped to a holiday home where you don't have residency, then vat may be payable on the declared value of those goods.

A possible loophole?

If you are already a resident of Greece, then you may be able to buy things in the UK without vat being added. This because supplies to outside of the UK are not subject to UK vat. However, this will very much depend on the supplier. If successful, then you will only be charged on the vat when the items get to Greece. Don't forget though, that there will still be the cost of the customs clearance process. Nomad international will continue to offer our 'UK shopping to Greece' service for the next few months to test whether it is viable to continue with. But I feel it is very much the end of an era.

OLIVE OIL? INCLUDING FOR PERSONAL USE AND SELF PACKED

Under Commission Implementing Regulation (EU) No 29/2012, Article 2, olive oil must be sold in a 'sealed' bottle or container that can't be 're-sealed' after the first time it's opened. 'Sealed' here refers to a tamper-proof seal fitted at the bottling stage. It isn't the replacing of a screw top or cork. This is to make sure that oil isn't tampered with after bottling.

VFOOD2280 - Items benefiting from the relief: what is food? food ingredients and additives: oils and fats

Edible oils and fats, either used for cooking food or incorporated as an ingredient, are zero-rated. Examples are lard, margarine, suet, and the oils of corn, olive, sunflower, safflower, rape seed, grape seed, peanut, and walnut.

Edible greasing agents used in bakeries to prevent products sticking while being cooked are not foods and are standard-rated. Oils and fats not used for human consumption are standard-rated, unless zero-rating as an animal feeding stuff applies under item 2 of Group 1.

Essential oils (intensely concentrated volatile oils obtained by pressure or steam distillation) are not foods and are standard-rated. Such oils are typically used for medicinal uses including aromatherapy.

The liability of waste cooking oil is described in [VFOOD1420](#); and the liability of oils used as food supplements is in [VFOOD2060](#).