Customs in the Context of an International Move Between the United Kingdom and Italy

1. Preamble

In the context of an international move, customs refers to the set of formalities that allow personal belongings to cross the border between two distinct customs jurisdictions. Since Brexit, the transfer of household goods between the United Kingdom and Italy falls fully within this framework: it is no longer simply a matter of logistical movement, but an operation made up of export from the United Kingdom and import into Italy, or vice versa.

For the purposes of this document, the following definitions apply:

- Duty-free import: release for free circulation without the application of customs duties, and, within the limits provided, with fiscal relief as well, when the requirements for a change of residence are met;
- Customs duties: the charges applicable on import when the requirements for duty relief are not met;
- Customs formalities: the documentary, declarative, and control activities carried out before the customs authority.

An essential technical principle is the following: any exemption from duties does not depend on the mover, but on the personal situation of the individual who is transferring their residence and belongings. The service provider affects the correctness of the procedure, not the existence of the legal requirements for the relief.

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2. Operating Context After Brexit

Since 1 January 2021, the movement of goods between the United Kingdom and Italy no longer takes place within a single customs area. Every move therefore requires:

1. an export declaration in the country of departure;
2. an import declaration in the country of arrival;
3. compliance with the rules on change of residence, where duty relief is to be requested.

On an operational level, this entails:

- a requirement for structured documentation;
- the possible involvement of authorised customs agents;
- documentary or physical inspections;
- the potential application of duties and taxes where the relief requirements are not met.

In technical terms, a post-Brexit move between the UK and Italy is therefore a full customs operation involving used goods of private ownership.

3. General Requirements for Duty-Free Import

Under EU law, relief for personal belongings transferred from a third country into the Union is governed, as a general rule, by Regulation (EC) No 1186/2009, which provides for exemption from import duties for the personal property of individuals transferring their normal residence from a third country to the customs territory of the Union.

The core technical requirements are set out below.

3.1 Ownership and Prior Use of the Goods

Personal belongings must, as a general rule, have been in the possession of, and where applicable used by, the person concerned at their previous place of residence for at least six months before the move. Member States and customs offices may request evidence consistent with the nature of

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the goods, particularly in the case of registered goods or goods of significant documentary value.

From a practical standpoint, verification is generally more straightforward for:

- motor vehicles;
- motorcycles;
- boats;
- works of art or goods with nominative documentation.

For ordinary household goods, proof tends to be more indirect and linked to the overall credibility of the move.

3.2 Normal Residence Outside the Territory of Destination

The individual must have had their normal residence outside the customs territory of destination for at least twelve months. The concept of "normal residence" is central and must be interpreted substantively, not merely formally. EU case law has clarified that it is to be determined based on the person's habitual centre of personal and professional interests.

3.3 Eligible Beneficiary

Duty relief applies to personal belongings transferred by natural persons. The shipment must therefore be attributable to a private individual transferring their residence, not to a business moving goods for commercial purposes.

4. Establishment of Residence as a Key Evidentiary Element

From an evidentiary standpoint, the crux of the matter is demonstrating that the shipment forms part of a genuine transfer of residence. In Italy, this is normally documented through one or more elements relating to registration of residence with the civil registry, or evidence of the person's actual return or establishment in the country.

In technical terms, there is not always a perfectly uniform documentary practice across every customs office. The legal basis is common, but the documentation required can vary depending on the type of check and how the office assesses proof of the move. For this reason, the correct

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documentary approach must be tailored to the specific customs point being used. This variability in application is consistent with the structure of the customs system, which operates through case-by-case documentary checks and assessments.

5. Documentary Structure of the Customs Procedure

For a shipment of household goods, the procedure is normally structured around five documentary components.

5.1 Customs Mandate or Power of Representation

This is the document by which the owner of the goods grants the customs agent the authority to act on their behalf in carrying out the formalities.

5.2 Inventory / Packing List

This is the list of items being transported, ideally structured in a way consistent with the packages themselves. It serves to identify the contents of the shipment and to support any inspections.

5.3 Technical Description of the Shipment

This includes the technical details relevant for declaration purposes, such as:

- number and type of packages;
- weights;
- volumes;
- any commodity classification required by the declaration system.

5.4 Valuation Document / Proforma Invoice

Even for shipments of used, non-commercial goods, customs requires an indication of value for declaration purposes. In removal shipments, this value does not necessarily correspond to a commercial sale value, but rather to a declared value that serves the purposes of customs treatment.

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5.5 Documentation Relating to Change of Residence

This is the documentary set that supports any request for duty relief. Without adequate proof of the change of residence, the shipment tends to be treated as an ordinary import.

6. Consequences of Not Qualifying for Duty Relief

When the requirements for a change of residence are not met, or cannot be adequately demonstrated, the import is subject to the ordinary regime, with the applicable duties charged according to classification, value, and the relevant tax rules.

From a technical standpoint, this means that:

- the shipment does not benefit from the duty exemption provided for a change of residence;
- indirect import taxes are determined according to the regime in force in the country of arrival;
- the customs authority may request further documentation or clarification regarding value or the nature of the goods.

It follows that the decisive distinction is not between “removal” and “non-removal” in a logistical sense, but between a shipment supported by the requirements for duty relief and a shipment subject to the ordinary import regime.

7. Checks and Inspections

Every shipment may be subject to inspection. The main forms of verification are:

- documentary checks;
- scanning checks;
- full or partial physical inspection of the packages.

The selection of shipments for inspection may depend on risk criteria, documentary inconsistencies, the nature of the goods, or random sampling. An inspection does not, in itself, constitute a legal irregularity: it is a standard tool of the customs system.

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8. UK Specifics: Transfer of Residence Relief (ToR)

For imports into the United Kingdom, the UK system requires the use of Transfer of Residence Relief (ToR). HMRC requires the individual to submit a dedicated application in order to obtain relief on personal and household belongings transferred in connection with a change of residence.

The main technical elements are as follows:

- relief must be requested through the ToR procedure;
- the application is assessed by HMRC;
- the ToR approval reference must then be used in the customs declaration;
- without ToR approval, duty-free import into the United Kingdom cannot properly be completed as such.

A significant recent development in the United Kingdom is the option, for personal belongings covered by ToR, to use a single commodity code for personal effects, simplifying the declaration for this type of movement.

9. Distinction Between Change-of-Residence Relief and UK–EU Trade Arrangements

On a technical level, it is important to distinguish between two separate matters:

1. relief for change of residence;
2. rules of origin and trade agreements between the UK and the EU.

The trade agreement between the United Kingdom and the European Union primarily concerns preferential tariff treatment for goods that meet specific rules of origin. This does not correspond to the rules governing used household goods in the context of a private move, which instead follow the specific regime for change of residence. For this reason, in the removal of used personal belongings, the correct technical reference is first and foremost the Transfer of Residence regime, not the ordinary tariff preference applicable to commercial goods.

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10. Vehicles and Special Goods

Motor vehicles, motorcycles, and other registered goods require a separate and more rigorous assessment, because:

- they are easily identifiable;
- the date of purchase or registration is documentable;
- they may require further formalities for registration and use in the country of destination.

In general, the fact that a vehicle is physically driven across the border does not remove the need for the customs formalities required for its proper import and subsequent registration. This should be verified in coordination with whoever will be handling the vehicle's registration procedures in the country of arrival.

11. Prohibited, Restricted, or Not Normally Permitted Goods in a Removal

Not all goods may be freely included in an international move. The following categories, among others, are typically excluded or require specific authorisation, as they fall under prohibitions or other types of controls:

- weapons and ammunition;
- narcotic substances;
- live animals and plants;
- goods subject to health or phytosanitary regulations;
- goods subject to CITES rules or other authorisation regimes;
- valuables, precious metals, or goods subject to insurance or operational restrictions.

On this point, the technical rule is straightforward: the “personal” nature of an item does not automatically override special prohibitions or restrictions. Verification must therefore be carried out item by item whenever the contents are not ordinary.

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12. Technical Conclusion

In the relationship between the United Kingdom and Italy, customs is today the decisive legal and operational component of an international move. Since Brexit, every shipment of household goods requires formally structured management, based on:

- a dual customs procedure;
- verification of the requirements for change of residence;
- correct preparation of documentation;
- possible interaction with checks and inquiries by the authority.

In strictly technical terms, the successful outcome of the procedure depends on three factors:

1. correct qualification of the case;
2. documentary consistency;
3. proper execution of export and import formalities.

When these elements are in place, the move is handled as a controlled and predictable customs operation. When they are missing, the risk increases of delays, requests for additional documentation, and application of the ordinary regime.

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