



# Transfer of rights and obligations

Use this form to apply for a transfer of rights and obligations (TORO).

The transferor must hold a special procedure authorisation and an approval for TORO to transfer rights and obligations.

<p><b>1 Are you applying for a new TORO approval or to transfer goods under an existing TORO?</b></p> <p>New TORO approval <input type="checkbox"/></p> <p>Existing TORO <input type="checkbox"/></p> <p><b>2 Are you applying to transfer rights and obligations under TORO or receive them?</b></p> <p>Transfer (you are the transferor) <input type="checkbox"/></p> <p>Receive (you are the transferee) <input type="checkbox"/></p> <p><b>3a Which special procedures are you applying for a TORO under?</b> Put an 'X' in the box (or boxes) which apply</p> <p>Inward processing <input type="checkbox"/></p> <p>Outward processing <input type="checkbox"/></p> <p>Authorised or end use <input type="checkbox"/></p> <p>Temporary admission <input type="checkbox"/></p> <p>Freeport customs special procedure <input type="checkbox"/></p> <p><b>3b Transferor's authorisation numbers for the above</b></p> <table border="1" style="width: 100%; height: 40px; border-collapse: collapse;"> <tr><td style="height: 15px;"></td></tr> <tr><td style="height: 15px;"></td></tr> <tr><td style="height: 15px;"></td></tr> </table> <p><b>3c If applying to receive rights and obligations, does the transferor already hold a TORO authorisation?</b> If applicable</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p><b>3d If applying to transfer rights and obligations, does the transferee have a TORO authorisation?</b> If applicable</p> <p>No <input type="checkbox"/> If No, go to question 3</p> <p>Yes <input type="checkbox"/> If Yes, all rights and obligations must be transferred. Go to question 4</p>				<p><b>4 Select the rights and obligations to be transferred</b></p> <p><b>Rights</b></p> <p>To process or use non-UK goods in the UK or to export UK goods for processing outside the UK <input type="checkbox"/></p> <p>To move goods to the office of exit from the UK under the authorisation which placed those goods in a special procedure <input type="checkbox"/></p> <p>To re-export goods from the UK or to export goods under outward processing and to benefit from the import duty calculations on their return <input type="checkbox"/></p> <p><b>Obligations</b></p> <p>Process the goods within the time limit specified in the authorisation <input type="checkbox"/></p> <p>Keep records <input type="checkbox"/></p> <p>Keep goods available for customs supervision <input type="checkbox"/></p> <p>Correctly declare the goods at import and/or export <input type="checkbox"/></p> <p>Under outward processing, to complete, where necessary, the appropriate INF form at export (NI operators only) <input type="checkbox"/></p> <p>Lodge a guarantee where required <input type="checkbox"/></p> <p>Pay any duty due <input type="checkbox"/></p> <p><b>5 Tell us why you want to transfer your rights and/or obligations. We'll use your answer to assess your economic need for the authorisation</b></p> <table border="1" style="width: 100%; height: 150px; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>										

# Details of the transferor, transferee and supervising customs offices involved

<p><b>6 Transferor's details</b></p> <p>EORI number</p> <input type="text"/>	<p><b>9 Supervising customs office of the transferor</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text" value="Postcode"/>
<p><b>7 Transferee's details</b></p> <p>EORI number</p> <input type="text"/>	<p><b>10 Supervising customs office of the transferee</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text" value="Postcode"/>
<p><b>8 Place and type of TORO accounts and records to be kept</b></p> <p>Place accounts are kept</p> <input type="text"/> <input type="text"/>	<p><b>11 Does the transferor or transferee already hold TORO approval?</b></p> <p>Transferor <input type="checkbox"/></p> <p>Transferee <input type="checkbox"/></p> <p><b>Please give the period of validity of the TORO approval held if applicable</b></p> <p>Start date DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>End date DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

# Details of the goods to be subject to TORO

<b>12</b> <b>Movement Reference Number (MRN) of the customs declaration</b> <input type="text"/>	<b>19</b> <b>Processed products</b> Commodity codes <input type="text"/> <input type="text"/> Description <input type="text"/> <input type="text"/> <input type="text"/> Rate of yield <input type="text"/> <input type="text"/>
<b>13</b> <b>Commodity codes and description of goods</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>20</b> <b>Date by which the procedure must be discharged</b> DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>14</b> <b>Type and number of packages</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>21</b> <b>Date and time of TORO</b> Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Time <input type="text"/>
<b>15</b> <b>Shipping marks and numbers on goods</b> For example, package numbers, container numbers. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>22</b> <b>Additional information, where applicable</b> For example guarantee details. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>16</b> <b>Gross mass</b> <input type="text"/>	<b>23</b> <b>Declaration</b> The information I have given on this form is true and complete to the best of my knowledge and belief Signature of the transferor <input type="text"/> Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>17</b> <b>Net mass</b> <input type="text"/>	
<b>18</b> <b>Supplementary units of measurement if applicable</b> <input type="text"/>	

## To be completed only where the transferee does not hold a TORO authorisation

<p><b>24</b> Period within which the transferee has to provide information to the transferor about the discharge of the special procedure</p> <input type="text"/>	<p><b>27</b> Declaration</p> <p>I confirm that the transferor was informed about the discharge of the special procedure</p> <p>Signature of the transferee</p> <input type="text"/>
<p><b>25</b> Date the special procedure was discharged DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>Date DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p><b>26</b> Date the transferor was informed about the discharge of the special procedure DD MM YYYY</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

### Communicating by email

If you choose to email us, please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Only use email to contact us or send us information if you accept the risks.

Put an 'X' in the box if you agree to the email risks then provide a list of email addresses that you authorise us to use to correspond with you.


By emailing us you are also confirming that you are content for us to send you information concerning your business, including financial information, and that you are happy for us to send you attachments. This is in relation to all matters concerning Customs, International Trade and Excise (CITEX) for example, customs warehousing, processing, authorised or end-use, guarantees.

If we contact you by email we will desensitise information wherever possible, for example by only quoting part of any unique reference numbers. We are happy to discuss how you may do the same but still provide the information we need.

If you would prefer we did not respond by email, for example because other people may have access to your email account, we are happy to respond by an alternative method which we'll need to agree with you.

For more information, read HMRC's privacy policy. Go to [www.gov.uk](http://www.gov.uk) and search for 'HMRC privacy notice'.

If you think an email has not come from HMRC, do not click on any links, give any personal details or reply to the email. You should send the email to us at [phishing@hmrc.gov.uk](mailto:phishing@hmrc.gov.uk)

## What to do now

Once you have completed this form, send a copy by email or post to the supervising office for the special procedure authorisation.

For authorised or end use and temporary admission:

BT-NCH

HM Revenue and Customs

BX9 1GZ

Email: [customsauthorisations@hmrc.gov.uk](mailto:customsauthorisations@hmrc.gov.uk)

For inward and outward processing:

HMRC S1756

IP-OP Customs Liverpool

Floor 5, India Buildings

Central Mail Unit

Newcastle

NE98 1ZZ

Email: [inward-outwardprocessing.citex@hmrc.gov.uk](mailto:inward-outwardprocessing.citex@hmrc.gov.uk)

For Freeport customs special procedure:

HMRC - Freeports

Waterview Park

Mandarin Way

Washington

NE38 8QG

Email: [freeportbusinessapplications@hmrc.gov.uk](mailto:freeportbusinessapplications@hmrc.gov.uk)

For Large Business (LB) customers:

Send your completed application form for all special procedure authorisation types by email or post to your LB regional team and your Customer Compliance Manager.