HM Revenue & Customs

Transfer of Rights and Obligations (TORO)

When to use this form

This form is to support 3 distinct Transfer of Rights and Obligations (TORO) use cases under special procedures. Applicants must select one purpose only and complete only the sections relevant to that purpose. All relevant sections must be completed and both the transferor and transferee should sign the form.

Important

Where this form is used to add TORO to an existing special procedure authorisation, the applicant must already hold a valid special procedure authorisation.

A business can receive TORO without holding a full special procedure authorisation, provided:

- the current authorisation holder (transferor) initiates the transfer
- the transferee meets the eligibility criteria for the relevant special procedure

Holding a special procedure authorisation is not required to receive TORO, but all transferred rights and obligations must be accepted.

Section 1 – Purpose of the application

Please complete this section. Put an 'X' in one option only.

A	**Add TORO to an existing special procedure authorisation** – the applicant already holds a special procedure authorisation and is applying to add TORO	☐	Fill in sections 2, 3, 4 and 5
B	**Amend or add transferees to an existing TORO arrangement** – used to add or amend transferees named on an existing TORO authorisation	☐	Fill in sections 2, 3, 4 and 5
C	**One-off transfer of goods under TORO** – used for a single transfer of specified goods with defined rights and obligations – this does not create an ongoing TORO authorisation or arrangement	☐	Fill in sections 2, 3, 4, 5 and 6

Section 2 – Special procedure and TORO details

This section to be completed by the transferor only, unless applying under option B. Put an 'X' in the relevant box.

1 Freeport customs special procedure

No ☐ Yes ☐

If Yes, enter the authorisation number

2 Inward processing

No ☐ Yes ☐

If Yes, enter the authorisation number

3 Outward processing

No ☐ Yes ☐

If Yes, enter the authorisation number

4 Authorised use / End use

No ☐ Yes ☐

If Yes, enter the authorisation number

5 Temporary admission

No ☐ Yes ☐

If Yes, enter the authorisation number

6 Customs warehousing

No ☐ Yes ☐

If Yes, enter the authorisation number

Section 2 – Special procedure and TORO details continued

This section to be completed by the transferor only, unless applying under option B. Put an 'X' in the relevant box.

7	**Do you already hold a TORO authorisation?**	8	**Does the transferee hold a TORO authorisation?**
	No ☐ Yes ☐		No ☐ Yes ☐ If No, select the rights and obligations to be transferred below If Yes, all rights and obligations must be transferred

Rights and obligations to be transferred

Please select which rights and obligations are to be transferred for the selected regime.

The rights and obligations listed are examples and may not apply in every case. The exact rights and obligations that can transfer will depend on the procedure, the goods, the authorisation conditions and the TORO approval.

Regime	Rights	Common control obligations (where applicable)	Regime specific obligations
Inward processing (IP)	Process non-UK goods in the UK ☐	Process/discharge within authorised time limits ☐	Discharge goods to an approved customs outcome (for example, export, re-export, release to free circulation) ☐
		Keep required records ☐	Make sure processing/use aligns with authorisation conditions ☐
		Keep goods available for customs supervision ☐	Confirm discharge/reporting responsibility (depends on TORO authorisation status) ☐
		Correctly declare goods at import/export ☐	
		Lodge guarantees where required ☐	
		Pay any duties due ☐	
Outward processing (OP)	Export UK goods for processing outside the UK ☐	Process/discharge within authorised time limits ☐	Re-import within authorised timeframe ☐
	Re-import processed goods with OP duty relief (where conditions met) ☐	Keep required records ☐	Complete INF forms where required (including Northern Ireland cases) ☐
		Keep goods available for customs supervision ☐	
		Correctly declare goods at import/export ☐	
		Lodge guarantees where required ☐	
		Pay any duties due ☐	

Rights and obligations to be transferred continued

Regime	Rights	Common control obligations (where applicable)	Regime specific obligations
Customs warehousing (CW)	Store non-UK goods without payment of duty ☐	Process/discharge within authorised time limits ☐	Make sure goods remain under customs control while warehoused ☐ Note: TORO use is possible but limited (for example, business-to-business (B2B) sale in storage); not a standard trade route
		Keep required records ☐	
		Keep goods available for customs supervision ☐	
		Correctly declare goods at import/export ☐	
		Lodge guarantees where required ☐	
		Pay any duties due ☐	
Temporary admission (TA)	Use non-UK goods temporarily in the UK with duty relief ☐	Process/discharge within authorised time limits ☐	Use goods only for authorised temporary purpose ☐
		Keep required records ☐	Re-export or otherwise correctly discharge within authorised period ☐
		Keep goods available for customs supervision ☐	
		Correctly declare goods at import/export ☐	
		Lodge guarantees where required ☐	
		Pay any duties due ☐	
Authorised use / End use	Use goods for prescribed authorised use at reduced/ zero duty ☐	Process/discharge within authorised time limits ☐	Use goods only for authorised end use ☐
		Keep required records ☐	Meet post-use conditions (for example, disposal restrictions) ☐
		Keep goods available for customs supervision ☐	Pay duty if conditions not met ☐
		Correctly declare goods at import/export ☐	
		Lodge guarantees where required ☐	
		Pay any duties due ☐	

Rights and obligations to be transferred continued

Regime	Rights	Common control obligations (where applicable)	Regime specific obligations
Freeports	Import non-UK goods into a Freeport with duty suspension ☐	Process/discharge within authorised time limits ☐	Keep goods within authorised Freeport site unless declared ☐
	Store or process goods without immediate duty liability ☐	Keep required records ☐	Discharge goods to correct customs outcome ☐
	Release goods to UK market or export ☐	Keep goods available for customs supervision ☐	Maintain stock records (movement, processing, location) ☐
		Correctly declare goods at import/export ☐	Meet site controls and authorisation conditions ☐
		Lodge guarantees where required ☐	
		Pay any duties due ☐	

Section 3 – Persons and supervising customs offices

Transferor details

1 **Economic Operators Registration and Identification (EORI) number**

2 **Name**

3 **Address**

Postcode

4 **Contact phone number**

5 **Email address**

Transferee details

6 **Economic Operators Registration and Identification (EORI) number**

7 **Name**

8 **Address**

Postcode

9 **Contact phone number**

10 **Email address**

Section 3 – Persons and supervising customs offices continued

TORO accounts and records

11 **Place where accounts/records are kept**

12 **Details of accounts/records kept**

13 **Describe how your systems provide an adequate audit trail**

Include details of:

- commercial documents
- customs declarations
- stock records
- processing records
- evidence of discharge of the procedure
- authorisation reference numbers

HMRC may request evidence to support this

14 **Who holds the records** Put an 'X' in one box

Transferor ☐ Transferee ☐

Third party ☐ Multiple parties ☐

15 **Do you use a third party to complete/store your records?**

No ☐ Yes ☐

If Yes, enter details of the procedures and how the responsibilities are divided – you must have at least read access and all records must be made available to HMRC on demand – you remain liable for any debt should errors be found

Section 4 – Responsibility for reporting, discharge and compliance

Please indicate which party is responsible for each activity. Responsibility must be:

- clearly assigned and agreed by both parties
- consistent with regime rules and the conditions of the authorisation

Put an 'X' in the relevant boxes.

Activity	Transferor	Transferee
Discharge of the special procedure	☐	☐
Submission of required reports	☐	☐
Record keeping	☐	☐
Compliance with authorisation conditions	☐	☐

Section 5 – Details of goods subject to TORO

1 **Commodity codes**

2 **Estimated quantities**

3 **Estimated value**

£ . 0 0

4 **Description of goods**

5 **Address of approved premises** - where the goods are physically located

Postcode

6 **Status of goods at point of transfer** - confirm goods are under special procedure

7 **Date procedure must be discharged** DD MM YYYY

8 **Date and time of TORO**

Date DD MM YYYY

Time - show in 24-hour format

:

9 **Additional information** - for example guarantee details

Section 6 – One-off TORO transfers (option C only)

This section must be completed only where:

- option C was selected in section 1
- the transferee does **not** hold a TORO authorisation and is named solely as a TORO recipient

1 **Period within which discharge information must be provided**

2 **Date the special procedure will be discharged**
DD MM YYYY

3 **Date the transferor was informed** DD MM YYYY

4 **Transferee confirmation**

I confirm that the transferor has been informed of the discharge of the special procedure

Signature

Date DD MM YYYY

Final declaration

I declare that the information provided in this form is a true and accurate representation of my business.
I understand that providing false information may result in revocation of any authorisation granted.

Transferor

Print name

Signature of transferor

Date DD MM YYYY

Transferee

Print name

Signature of transferee

Date DD MM YYYY

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're 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'll 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're 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 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

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

For inward and outward processing:

HMRC S1756
IP-OP Customs Liverpool
Floor 5, India Buildings
Central Mail Unit
Newcastle upon Tyne
NE98 1ZZ

Email: 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

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.