

Guide to Completing Irish TOR Application

WHEN IMPORTING HOUSEHOLD GOODS, PERSONAL EFFECTS AND MOTOR VEHICLES, YOU ARE PERMITTED DUTY AND TAX FREE ENTRY INTO IRELAND WHICH IS SUBJECT TO THE FOLLOWING CONDITIONS SET OUT BY THE IRISH REVENUE (IRISH CUSTOMS)

1. You **MUST** have lived outside of Ireland for at least 12 months
2. You **MUST** have owned the goods for at least 6 months prior to shipping
3. You **MUST** be furnishing a primary residence – not a holiday home or secondary home
4. Any motor vehicles **MUST** be owned and used for at least 6 months prior to shipping
5. Any household goods and/or personal effects **MUST** be imported within 1 year of taking up residence in Ireland.

DOCUMENTATION REQUIRED

In order to demonstrate compliance with the above conditions, the following documentation is required

1. **C&E1076 Form** – (C&E Form attached) Please note that pages 3 & 6 need to be signed and dated. A basic list with values needs to be done on pages 4 & 5. Please leave ‘Property Details’ section on the bottom of page 1 blank)
2. **TOR1 Form** - (Attached) Complete 1 section either A, B or C of page 3 depending on you circumstance. Only page 3 needs to be returned. PPS number is required
3. **Evidence Required**
 - a. **Copy of Passport** – Photo Page Only
 - b. **Flight ticket or Travel ticket** indicating your date of arrival in Ireland, this date must match the date declared on your C&E1076 Customs Form.
 - c. **Documentary evidence that you have resided abroad for at least one year** – (It is important that we provide several documents to support the application from the list below, which are dated 12 months or older and at least one dated in the last 3 months)
 - Employers Letter/ Contract stating that you have lived and worked in the origin country (start & finish dates required) – ***Essential***
 - Property Lease Agreement or Mortgage letter and either confirmation of termination of lease or sale of former home or long term renting out of home – ***Essential***
 - Utility Bills (some dated within 2 months of leaving origin country and some aged 12 months ago or older – as many as possible)
 - Bank/Credit Card Document (Letter or Statement – again one dated within 2 months of leaving origin country and one aged 12 months ago or older)
 - d. **Documentary evidence that you are now taking up permanent residence in Ireland** – (Again it is important to provide several documents to support the application)
 - Employers Contract and/or letter stating that you will live and work in Ireland – ***Essential***
 - Property Lease Documents or Home Purchase Documents – ***Essential***
 - Utility Bills and/or Service Set Up Letters which are recent
 - Bank/Credit Card Documents (Letter or Statements)
 - Property Lease Agreement or Home Purchase Document
 - Mobile Phone Contract
 - Car Insurance Certificate or Letter/Quotation
 - Irish PPS Number or confirmation of application
 - If residing with a family member or friend, a letter from the ‘home owner’ stamped at a Garda Station or by a solicitor

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4. Car Importation

- Vehicle purchase receipt or invoice
- Copy of recent insurance certificate
- Copy of registration from origin country / V5 Document

5. TOR Relief does NOT apply to:

- × **Alcohol** – Duty & Customs & Excise charges will be charged from 10% - 20% and VAT is 23% on the declared value of the alcohol, freight charge & insurance charge. Please note that on top of these charges there will be additional clearance & administration fees payable also. We would advise against shipping alcohol as this is very costly & can cause delays with clearance.
- × **Tools & Equipment** – Tradesman Tools and/or Equipment are considered to be commercial use and will attract Duty and VAT charges depending on types/ usage. If the tools are only going to be used personally around the home or for DIY a letter will need to accompany your file to customs stating same & asking for the charges to be waived.
- × **Food Items** – Generally prohibited and especially NO meat or dairy products – Any foods items being imported will need a full detailed list accompanying them & must be store bought, factory sealed items.
- × **Medicines** – Generally prohibited – If shipping a full detailed list will need to accompany the medicines & they will need to be “over the counter” items only.
- × **Plants & Organic Items** – Prohibited from general shipments

6. General Notes:

- ! Please note that the inclusion of the above items that do not qualify for TOR relief may cause delays to the clearance of your shipment upon arrival to Ireland
- ! If you are importing items for a ‘second residence’ then you will need to provide a detailed inventory of the goods shipped with associated values. Customs will assess the level and value of the Duty & Tax payable. Any valuations should reflect the current market value of the items being imported and not a replacement value
- ! Payment of Duties & Taxes is required immediately upon receipt of invoice - Shipments will only be released by customs once paid in full