



Guide to Completing Irish TOR Application

When importing household goods, personal effects and motor vehicles, you are permitted a duty and tax free entry into Ireland which is subject to the following conditions set out by the Irish Customs & Excise Department.

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 your circumstance. Only page 3 needs to be returned. PPS number is required

3. Evidence Required

- a. **Copy of Passport** – Photo Page
- b. **Flight ticket or Travel ticket** indicating your date of arrival in Ireland
- c. **Origin Documents** – (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 1 dated in the last 3 months)
 - Employers Letter/ Contract stating that you have lived and worked in the origin country
 - Property Lease Agreement or Mortgage letter and Sale Agreement or confirmation of property being for sale/long term lease
 - Utility Bills (recent and aged 12 months – as many as possible)
 - Bank/Credit Card Document (Letter or Statement)

d. Destination Documents – (Documentary evidence that you are now taking up permanent residence in Ireland – Minimum 4 different pieces)

- Employers Contract and/or letter stating that you will live and work in Ireland
- Property Lease Documents or Home Purchase Documents
- 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

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 will be charged from 10% - 20% and VAT is 23%
- **Tools & Equipment** – Tradesman Tools and/or Equipment are considered to be commercial use and will attract Duty and VAT charges depending on types/usage
- **Food Items** – Generally prohibited and especially meat or dairy products
- **Plants & Organic Items** – Restricted or 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
- Payment of Duties & Taxes is required upon arrival of your shipment being released from Customs