

## Appendix 1 – Documentation required for Transfer of Residence (T.O.R.)

The required documentation is as follows:

- 1) C&E1076.
- 2) Form T.O.R.1.
- 3) Full Inventory.
- 4) Bill of Lading / Notice of Arrival.
- 5) Required Documentary Evidence. This evidence must clearly show that:

- 1. The applicant has been residing outside of the State for the minimum required period of twelve months.**

Acceptable evidence could consist of the following:

Documentation relating to the purchase, rental or lease of property.  
Employment or occupational information such as proof of employment or cessation of employment.  
Utility bills or other evidence of day-to-day living abroad.

- 2. The applicant is taking up permanent residence in the State.**

Acceptable evidence could consist of the following:

Documentation relating to the disposal of property in the country of departure and rental/purchase of property in Ireland.  
Employment or occupational information such as documentation or statements from present employers.  
Utility bills or other evidence of permanent residency.

- 3. Where the importation involves a vehicle, motor cycle, boat, or trailer:**

A Certificate of Title/Ownership and evidence of use in the country of departure for the minimum required period must be lodged.

Applicants should be made aware that new/unused items are not eligible for relief and any new/unused items must be declared as such and all relevant duties paid. An Entry should accompany the application in these cases.

Appendix 2      **Checklist of documentation:**

- |                                      |                          |
|--------------------------------------|--------------------------|
| C&E 1076 (Completed)                 | <input type="checkbox"/> |
| Form T.O.R.1 (Completed)             | <input type="checkbox"/> |
| Inventory                            | <input type="checkbox"/> |
| Bill of Lading:<br>Notice of Arrival | <input type="checkbox"/> |

**Documentary evidence of 12 months' normal residence outside the State:**

- |                                   |                          |
|-----------------------------------|--------------------------|
| Purchase/rental/lease of property | <input type="checkbox"/> |
| Employment                        | <input type="checkbox"/> |
| Utility Bills                     | <input type="checkbox"/> |
| Other                             | <input type="checkbox"/> |

**Documentary evidence of taking up permanent residence in the State:**

- |   |                          |
|---|--------------------------|
| Disposal of Property in country of departure<br>And purchase/rental of property in the State; | <input type="checkbox"/> |
| Employment/occupational Information   | <input type="checkbox"/> |
| Utility Bills   | <input type="checkbox"/> |
| Other   | <input type="checkbox"/> |

# T.O.R. 1

## SECTIONS A, B OR C MUST BE COMPLETED BY APPLICANT.

### A. FOR THOSE RETURNING TO IRELAND AFTER RESIDENCE ABROAD.

Name: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_  
PPS Number: \_\_\_\_\_  
Address in Ireland: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### B. FOR THOSE TAKING UP RESIDENCE IN IRELAND FOR THE FIRST TIME.

Name: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_  
PPS Number: \_\_\_\_\_  
Address in Ireland: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Employer:  
(if any, in Ireland) \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### C. FOR THOSE TRANSFERRING BUSINESS TO IRELAND.

Name: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_  
PPS Number: \_\_\_\_\_  
Address in Ireland: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
VAT Number: \_\_\_\_\_

*(Relief from VAT can only be allowed when you have registered for VAT.)*