

## 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: 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 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.)*