

eCustoms Helpdesk Notification

Number:	Ref: 15/2022
Subject:	Submitting Transfer of Residence Form C&E 1076
Who should read:	All those involved in the importation of personal and household effects claiming relief under Transfer of Residence
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	Authorisations and Reliefs Unit - customsreliefs@revenue.ie
Issue Date:	14 March 2022
Reviewed Date:	16 May 2022

1. Form C&E 1076

Where a person transferring their residence from abroad is making a claim for relief from import duties their completed declaration form – *Transfer of Residence Form C&E1076* should be submitted to customs **at least 2 weeks prior** to the expected date of arrival of their personal effects.

2. Form C&E 1076

The Form C&E 1076 and supporting documentation should be e-mailed to Customs at the expected port / airport of arrival:

- Dublin Port TORSDublinPort@revenue.ie
- Cork Port aektivoli@revenue.ie
- Rosslare rosslare@revenue.ie
- Dublin Airport CDTORDublinAirport@revenue.ie
- Shannon Airport Shannoncargo@revenue.ie
- Cork Airport imexcorkairport@revenue.ie

3. Personal effects imported by post

Where a person transferring their residence from abroad is making a claim for relief from import duties and is forwarding their personal effects by post, they should:

- Clearly label the parcels – “Personal Effects/Transfer of Residence Relief”

- Email An Post at eCommChargeQuery@anpost.ie with:
 - details of the parcels being forwarded where TOR relief is being claimed e.g. number of parcels, date of postage, name & address on parcel.
 - include all relevant tracking numbers
 - advise that Customs declarations should not be completed for these parcels, and
 - confirm that the Form C&E 1076 has been emailed to Customs.
- Email the Form C&E 1076 with the tracking numbers for the parcels to Customs staff at the mail centre at TransResDPH@revenue.ie

4. Supporting Documentation

The Form C&E 1076 should be accompanied by the necessary supporting documentation to show that the criteria for qualifying for the relief has been met. The supporting documentation should give:

- Evidence of normal residence outside the State e.g. disposal of property abroad, cessation of employment, evidence of day-day living outside the State (utility bills, bank/credit card statements);
- Evidence of transfer of residence to the State e.g. acquisition of property, commencement of employment;
- In the case of vehicles, evidence of possession (6 months) and use of the vehicle outside the State e.g. vehicle registration document, certificate of insurance showing applicants name and period of cover, receipt of purchase showing date of purchase.

5. Further Information

If you need further information, please contact:

Customs Relief Unit – email: customsreliefs@revenue.ie