



Local Ref. Number

Date of Lodgement

**Application and Declaration for Relief from Import Charges  
and Vehicle Registration Tax (VRT)**

Please refer to the Revenue website: [www.revenue.ie/transfer of residence](http://www.revenue.ie/transfer_of_residence) before completing this application. In order to qualify for relief, documentary evidence as detailed on this form and relevant to your personal circumstances must be provided with your application.

**SECTION 1: PERSONAL DETAILS**

Please note the following information is requested in order that Revenue can establish your 'normal residence'

Name of Applicant:

Personal Public Service Number (PPSN) where available:

Date of Birth:

Contact telephone number

Email Address

Please state your occupation outside the State:

Name of spouse / partner:

PPSN of spouse / partner (where available):

Will your spouse / partner also be applying for relief under Transfer of Residence?      Yes      No

Reason for taking up residence in the Republic of Ireland:

Have you availed of an exemption from VRT under the transfer of residence provisions in the last five years?

Please answer Yes or No in the box provided      Yes      No

(if yes please provide full details)

Have you had any income arising in the Republic of Ireland before taking up residence?

Please answer Yes or No in the box provided      Yes                      No

(if yes please provide full details)

## **SECTION 2: RESIDENTIAL DETAILS**

Duration of residence outside the Republic of Ireland

FROM

TO

Please state the address where you lived before moving to the Republic of Ireland:

Please state the date of taking up your residence in the Republic of Ireland?

Please state your address in Ireland:

Please state if you own or rent this property:

Did you own property in the Republic of Ireland before taking up residence?

Please answer Yes or No in the box provided      Yes                      No

(if yes please provide full details)

### SECTION 3: VEHICLE DETAILS (where applicable)

Please note relief **does not apply** to commercial means of transport

See details of relief available under Transfer of Business which may be applicable - [www.revenue.ie/transfer of business](http://www.revenue.ie/transfer_of_business)

(Please complete a separate page for each vehicle)

**In order to register your vehicle in the Republic of Ireland you must provide the foreign registration certificate.**

Vehicle Make and Model:

Registration Number:

Vehicle Identification Number (VIN) or Chassis Number:

Date of registration in your name:

Date of first use and possession by you:

Date brought into the Republic of Ireland:

Country of registration in your name:

Place brought into the Republic of Ireland:

Was the vehicle the subject of an exemption or refund of tax when acquired?

Please answer Yes or No in the box provided    Yes                      No

(if yes please provide full details)

Did you have the vehicle in the Republic of Ireland at any time before the date of taking up residence in the Republic of Ireland?

Please answer Yes or No in the box provided    Yes                      No

(if yes please provide full details)

Further details on the process of registering your vehicle for VRT can be found at the following link - [www.revenue.ie/guide to vrt reliefs and exemptions/ transfer of residence](http://www.revenue.ie/guide_to_vrt_reliefs_and_exemptions/transfer_of_residence)



**Any other information you wish to supply in support of your application**

## Declaration and Undertaking

Being aware that under the law any person making any false declaration in any matter relating to import charges and Vehicle Registration tax is liable on conviction to penalties,

I hereby declare the following:

I have lived outside the EU for a continuous period of 12 months and I have transferred / will transfer my residence to the Republic of Ireland on:

Date:

The property, including any motor vehicle, details of which are shown on this application:

- is my personal property at the time of my transfer of residence to the Republic of Ireland;
  - is being brought permanently into the Republic of Ireland by me within twelve months of the date of my taking up residence;
  - was in my possession and was used by me for a period of at least six months outside the Republic of Ireland before the date on which I ceased to have my residence outside the Republic of Ireland;
  - was acquired by me under the general conditions of taxation in force in the domestic market of a country and was not the subject, on the grounds of exportation or departure from that country, of any exemption from or refund of any tax. (Please delete this paragraph if the vehicle was acquired duty-free through diplomatic / consular arrangements or because of membership of an international organisation). For further information please refer to the Revenue website: [www.revenue.ie/vrt-reliefs-and-exemptions/transfer-of-residence](http://www.revenue.ie/vrt-reliefs-and-exemptions/transfer-of-residence)
- The information given in this form relates to this application and is true and correct.
  - I understand that the onus to supply the proof as set down in law rests with me. I also understand that my failure to supply the required proof or otherwise fail to comply with the conditions for the granting of the exemption, may result in the refusal of this application.
  - I undertake that the property including any vehicle will not be sold or otherwise disposed of, hired out, lent or given as security in the Republic of Ireland without the prior written permission of the Revenue Commissioners for a period of twelve months following its importation and, in the case of any vehicle, during the period of twelve months following its registration unless payment of the appropriate import charges and where applicable, the Vehicle Registration Tax has been made.
  - I hereby claim relief from the payment of import charges and, where appropriate Vehicle Registrations Tax in respect of the property detailed on this form.

Signature of Applicant: \_\_\_\_\_

Date: \_\_\_\_\_

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](http://www.revenue.ie/privacy) page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

## Declaration at Import by Importer or Authorised Agent

I \_\_\_\_\_ as *\*Importer / Agent of Importer* of the items described in the list attached which are being imported on transfer of normal residence to the State and which *\*have* arrived / are due to arrive in the State at

(state place of importation) per \_\_\_\_\_ (give particulars, name etc. of import conveyance) claim relief from payment of relevant charges including Vehicle Registration Tax in respect of such goods under the Transfer of Residence provisions.

Date: \_\_\_\_\_ Signature *\*Importer / Agent*

Address:

## Declaration by Carrier (where applicable)

**I hereby declare that**

Vehicle Registration No. \_\_\_\_\_ *\*/ Trailer No.* \_\_\_\_\_ *\*/ Container No.* \_\_\_\_\_ *\**

containing the goods listed herein and imported by \_\_\_\_\_ (Importer) contains *\*no other* consignments / *\*other consignments as follows (give details of any other consignments)*

Signature of Carrier  Date: \_\_\_\_\_

**Note:** This declaration by the carrier is not required where the goods are imported as part of a groupage load for which a special manifest is presented.

*\* Delete words which do not apply. Please note importer refers to the person transferring their residence.*

## **Appendix 1**

### **Supporting Documentation**

**To qualify for relief from Import Charges (Customs Duty & VAT) and VRT, you must provide documentary evidence (copies can be used) which establishes categorically that all the conditions set out in the legislation have been met.**

#### **To establish ownership or possession of the vehicle:**

- You must supply the Vehicle Registration document. This document is also required to register the vehicle in the Republic of Ireland

#### **To establish use of the vehicle:**

- You must supply the Certificate of insurance valid for 6 months when arriving from outside the E.U.

#### **To show your transfer to the State:**

- When arriving to the State from a country outside of the E.U, (this includes vehicles coming directly from Great Britain and those in transit from GB through Northern Ireland) you must provide evidence showing the date of importation of your effects i.e., ferry tickets, plane tickets, etc.

#### **To establish your residence abroad:**

It is necessary for a successful application to provide evidence of living abroad. Typically, evidence submitted would include at least one of the following official documents or statements showing day to day living abroad, for example:

- o *Utility bills in your name, e.g., phone, electricity, gas, etc.*
- o *Documents relating to rental agreements or a mortgage.*
- o *Documents relating to employment or social welfare.*

The above suggested document types are not mandatory, or exhaustive, but it is vital to a successful application that you would be able to provide, if requested, adequate documents to support your claim of day to day living abroad.

#### **To establish your residence in this State:**

It is necessary to provide evidence of taking up residence in the State. Typically, evidence submitted would include one of the following:

- *Documents relating to rental agreements or a mortgage, or,*
- *Documents relating to employment or social welfare.*

**Depending on the evidence submitted, and the particular circumstances of each individual application, further documentary evidence may also be required to process the claim.**

**Please note any sensitive information may be redacted from the documents being submitted.**

## For Official Use Only

### TOR Reference number

(Check list of documentary evidence lodged in support of this application. This must be completed in all cases. Not all documents are necessary to claim this relief once sufficient evidence has been received to show the conditions for relief have been fulfilled)

#### The following proofs have been submitted (please tick)

##### 1. Evidence of normal residence outside the State:

- |  |     |    |
|--|-----|----|
| • Disposal of property abroad  | Yes | No |
| • Cessation of employment  | Yes | No |
| • Evidence of day-to-day living outside the State:<br>(e.g. bank / credit card statements) | Yes | No |
| • Other documentation:   | Yes | No |

Details

##### 2. Evidence of six months possession and use of the vehicle outside the State

- |   |     |    |
|---|-----|----|
| • Vehicle registration document                                       | Yes | No |
| o Date registered by applicant.                                       |     |    |
| • Certificates of insurance for the vehicle showing applicant's name: | Yes | No |
| o From  |     | to |
| • Sales invoice / receipt of purchase                                 | Yes | No |
| o Date of purchase  |     |    |
| • Sailing ticket (where applicable)                                   | Yes | No |
| • Other documentation   |     |    |

##### 3. Evidence of transfer of residence to the State

- |  |     |    |
|--|-----|----|
| • Acquisition of property in the State | Yes | No |
| • Commencement of employment           | Yes | No |
| • Other documentation                  |     |    |

Documentary evidence to satisfy the requirements at 1, 2 and 3 above has\* / has not\* been produced

**Application:**                      **Allowed**                      **Refused\***

Officer: \_\_\_\_\_

\*(delete as appropriate)

Station Stamp