

eCustoms Helpdesk Notification

Number:	Ref: 08/2024
Subject:	Submitting Transfer of Residence Form C&E 1076 (Rev 2) or VRT TOR form
Who should read:	All those involved in the importation of personal and household effects claiming relief under Transfer of Residence
Related Notification:	Replace eCustoms Helpdesk Notification Ref 15/2022
Issued by:	eCustoms Helpdesk
Queries to:	customsreliefs@revenue.ie
Issue Date:	04 March 2024

1. Form C&E 1076 and VRT TOR Form

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

The [Declaration form Transfer of Residence \(C&E 1076 \(Rev 2\)\)](#) is used when bringing in personal and household goods, including vehicles.

The form [VRT TOR](#) is used when your application for transfer of residence involves a vehicle only (no personal and household goods) and is arriving by ferry (RoRo).

2. Personal effects imported through ports/airports.

The Form C&E 1076 (Rev 2) and supporting documentation should be e-mailed to Customs at the expected port/airport of arrival:

- Dublin Port TORSDublinPort@revenue.ie
- Cork Port TORSCorkPort@revenue.ie
- Rosslare TORSRosslarePort@revenue.ie
- Dublin Airport TORSDublinAirport@revenue.ie
- Shannon Airport TORSShannonAirport@revenue.ie
- Cork Airport TORSCorkAirport@revenue.ie

3. An application for a vehicle only arriving by ferry (RoRo)

You should submit your application form VRT TOR to the National VRT Service via [MyEnquiries](#), where possible. If you are not able to access Revenue's online resources, please contact the designated [Revenue office](#)

4. Supporting Documentation

The Form C&E 1076 (Rev 2) or form VRT TOR 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 include:

- 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. Personal Effects imported by post

Please be aware that since 1st January 2024 An Post no longer facilitate Transfer of Residence applications.

6. Further Information

If you need further information, please contact:

Customs Relief Unit – email: customsreliefs@revenue.ie