

IRELAND

Goods	Documents required	Customs Prescriptions	Remarks
Removal goods from within EU		No Customs Clearance needed.	
Removal goods from outside EU	<ul> <li>Original Irish Customs Form 1076 + TOR1.</li> <li>Legible inventory in English with same signature of shipper as on Form 1076.</li> <li>Proof of residence abroad.</li> <li>4 or 5 of the following dated OVER 12 months old – utility bills / credit card statements / bank statements – in English or notorised translation.</li> <li>1 of the above dated within 6 months of your move – in English or notorised translation.</li> <li>Proof of sale of residence abroad or copy of rental / lease agreement – in English or notorised translation.</li> <li>Proof of employment abroad.</li> <li>Proof of residence in Ireland.</li> <li>Proof of employment in Ireland.</li> <li>Proof of employment in Ireland.</li> </ul>	Used HHG are allowed duty free if they have been in the owner's possession and used for at least six (6) months and are for the owner's continued use and not for resale. The importer must be a resident in the country of origin for at least one (1) year and intend to take up permanent residence for at least 185 calendar days. Customer will be required by customs to provide evidence of taking up permanent residence in Ireland and evidence of residency in country of departure for a continuous period of 12 months or more prior to departure. Customs will require proof that importer was residing abroad prior to shipments arrival, this can be produced in the form of letter of reference from previous employer, utility bills i.e. electricity, gas, bank statements, etc.	Shipper may import HHGDS/personal effects up to 6 months prior to Transfer of Residence and for up to 1 year after. Final decision lies with customs.
Removal goods to a Secondary residence from a non-EU country	<ul> <li>Customs value inventory list to determine VAT &amp; Duty amounts.</li> <li>Freight costs.</li> <li>PPS number.</li> </ul>	All goods are subject to VAT at a rate of 23% of their value. Duty changes from month to month estimate between 10%-25%.	

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Diplomats' removals	Embassy in host country needs to apply to Department of Foreign Affairs Protocol Division in Dublin for duty free entry (Tel: 01 4082030).	Duty free entry.	It is necessary to know the marks and numbers of the packages in which the goods are travelling, the ship's name, date and port of arrival. Alcohol brought in by diplomats for personal consumption is allowed in free of charge. Please consult your Embassy for more information about potential quotas before shipping.
Inheritance, from a non-EU country	<ul> <li>Form C&amp;E 1080.</li> <li>Copy of the Will of the deceased and certified relevant extract there from or copy of Probate from the Court if the deceased died intestate. An English translation is necessary if document is not in English.</li> <li>Copy death certificate.</li> <li>Inventory (if the copy Will or other document does not specifically detail the goods to be imported) with supporting declaration from the Lawyer confirming that the goods to be imported are the legatee's rightful share of the estate.</li> </ul>		
New furniture, Household items, Presents and Souvenirs, from a non-EU country	<ul> <li>Customs valued inventory list to determine VAT &amp; Duty amounts.</li> <li>Freight costs.</li> <li>PPS number.</li> </ul>	New furniture and household furniture are liable to payment of customs duty and VAT, if they have not been in the owner's previous use and possession for more than the periods given in item "removal goods".	These articles, where included in a household removal are liable to payment of customs duty and VAT and must be separately declared on the import declaration (Transfer of Residence Form N°1076).
Works of art, Antiques from non-EU country			Antiques and works of art imported into the Republic of Ireland for re-sale, are treated as a commercial import, and such goods would be subject to Duty/VAT according to the circumstances.

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Motor vehicles	<ul> <li>Customs Form 1076.</li> <li>Copy purchase invoice.</li> <li>Original vehicle document showing owner's name engine and chassis number.</li> <li>Copy insurance over 6 months old.</li> </ul>	Duty free entry if vehicle has been in possession of and has been substantially used by Importer abroad, for at least 6 months prior to transfer to Ireland. Vehicle cannot be sold or otherwise disposed of for one year after date of importation. All automobiles being imported and not covered under transfer of residence conditions are subject to sales tax and vehicle registration tax. In order to ascertain the amount payable to customs your destination agent will require the following information: Name, Make, Model, Year, Type, engine capacity, petrol/diesel, length of time owned and invoice value.	Motorcycles and automobiles may only be imported when shipper is in Ireland. In the case of motor-drive vehicles (including their trailers), caravans, mobile homes, pleasure boats and private aircraft, the person concerned must have had the use of such property for a period of at least 6 months before the change of residence.
Motor-cars etc. (same as above) from another member state of EU	<ul> <li>Transfer of Residence Form N°1077</li> <li>Documentary proof that vehicle has been in the owner's possession and use abroad for over six months.</li> </ul>	Duty free entry if vehicle has been in possession of and has been substantially used by Importer abroad for over six months.	<ul> <li>Although the owner must have owed the car for only six months :</li> <li>He must have lived outside Ireland for over twelve months.</li> <li>He must supply documentary evidence of his stay abroad.</li> </ul>
Articles of Gold or Silver Plate (does not apply to electroplated goods) from a non-EU country	• Form N°. CU.56.	Duty free entry.	Statutory declaration must be made by Importer before a Commissioner for Oaths on Form N°.CU.56, to the effect that such articles are being imported for private use and are not for sale or exchange.

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Firearms		Prohibited.	All owners of firearms must obtain a temporary importation licence, prior arrival in Ireland. On arrival, firearms will be examined by customs and surrendered to Police, who will issue licence to hold firearm in republic of Ireland.
Alcohol		Alcoholic beverages are Vatable & dutiable. Alcohol brought in by diplomats for personal consumption is allowed in free of charge. Please consult your Embassy for more information about potential quotas before shipping.	
Hay, straw		Prohibited.	Even if used in packing.
Pets	<ul> <li>Any domestic cat or dog brought from any country or territory other than Great Britain, Northern Ireland, the Channel Islands or the Isle of Man may not be landed in the state unless:</li> <li>1. Either, an import licence is obtained by customer prior to arrival of pets and animals into Ireland from : <ul> <li>Department of Agriculture</li> <li>Kildare Street</li> <li>Dublin 2 – Ireland</li> <li>Tel : 353 1 67 89 011</li> </ul> </li> <li>2. Or the pet has a Pet Passport issued under the regulations of the European Parliament and is in compliance with the regulations of the passport.</li> </ul>		

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Narcotics			Prohibited.	
Pornography			Prohibited.	
Explosives			Prohibited.	
Meat & meat products			Prohibited.	
Live plants			Prohibited.	
Live or dead animals (birds or poultry)			Prohibited.	
Endangered species			Prohibited.	

