

Import Customs Guide **IRELAND**

Information from FIDI Ireland

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FIDI ACCREDITED INTERNATIONAL MOVER

The global quality standard for international moving.
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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Removal Goods from within EU		▪ No Customs clearance needed.	
Removal goods from outside EU	▪ Irish Customs C&E Form 1076 – printed copies. ▪ Legible inventory in English under importer's name ▪ Copy of Importer's Passport ▪ Utility bills / credit card statements / bank statements for each quarter of the last 12 months before moving to Ireland (must show day to day living residence abroad) – in English or brief translation. ▪ Proof of sale/disposal of property or cessation of Rental agreement abroad in English or brief translation. ▪ Proof of cessation of employment abroad – in English or brief translation. ▪ Proof of Acquisition of property in Ireland like lease/rental agreement or a letter from a friend/relative if living with them. ▪ Proof of employment in Ireland. ▪ 1 Utility bill in Ireland (if available)	▪ Used household goods 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 have been a resident in the country of origin for at least one (1) year and intend to take up permanent residence in Ireland. ▪ Importer 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 ▪ Irish Customs has the authority to require any other additional document from the importer (like marriage certificate, flight itinerary to Ireland, etc) to approve importer's TOR.	▪ Shipper may import household goods / personal effects up to 6 months prior to Transfer of Residence and for up to 1 year after. Final decision lies with customs. ▪ Alcohol, New items and Tools of trade (even used) are not allowed duty free under a transfer of residence. ▪ ALL TOR applications for goods arriving @ Dublin Port / Rosslare Port / Dublin Airport / Shannon Airport are to be submitted 2 weeks prior to arrival of shipment.
Removal goods to a secondary residence from a non-EU country	▪ Customs value inventory list to determine VAT & Duty amounts. ▪ PPS number. ▪ Freight invoice	▪ All goods are subject to VAT at a rate of 23% of their value. ▪ Duty changes from month to month estimate between 10%-25%.	▪ Used household goods and personal effects shipped to a relative will be subject to VAT & Duties, as shipper is not relocating to Ireland, just sending used household goods.

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Diplomats Removals	▪ Copy of Passport ▪ Letter from the Embassy on headed paper ▪ Inventory List in English ▪ Letter granted from the Irish Department of Foreign Affairs Protocol Section ▪ Freight details	▪ Duty free entry. ▪ Embassy in host country needs to apply to Department of Foreign Affairs Protocol Division in Dublin for duty free entry ▪ 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.	▪ 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.
Inheritance from a non-EU country	▪ Form C&E 1080 completed by importer ▪ 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. ▪ Copy death certificate. ▪ Inventory list in English. ▪ A signed letter confirming the situation and relation between the deceased person and inheritance person addressed to Irish Customs Revenue.	▪ Irish Customs has the authority to require any other additional document from the importer. Final decision lies in customs.	
New furniture, Household Items, Presents and Souvenirs, from a non-EU country	▪ Customs valued inventory list to determine VAT & Duty amounts. ▪ Freight Invoice ▪ PPS number.	▪ 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	▪ Customs C&E Form 1076. ▪ Proof of evidence living abroad and moving to Ireland (as mentioned on the Removal goods outside the EU section) ▪ Copy purchase invoice. ▪ Original Vehicle Title certificate showing owner's name engine and chassis number. ▪ Current insurance certificate or copy of insurance over 6 months old. ▪ VRT4 Form Cars Only ▪ VRT5 form Motorbikes only	▪ 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 the date of importation. ▪ All automobiles being imported and not covered under the 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 the 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.

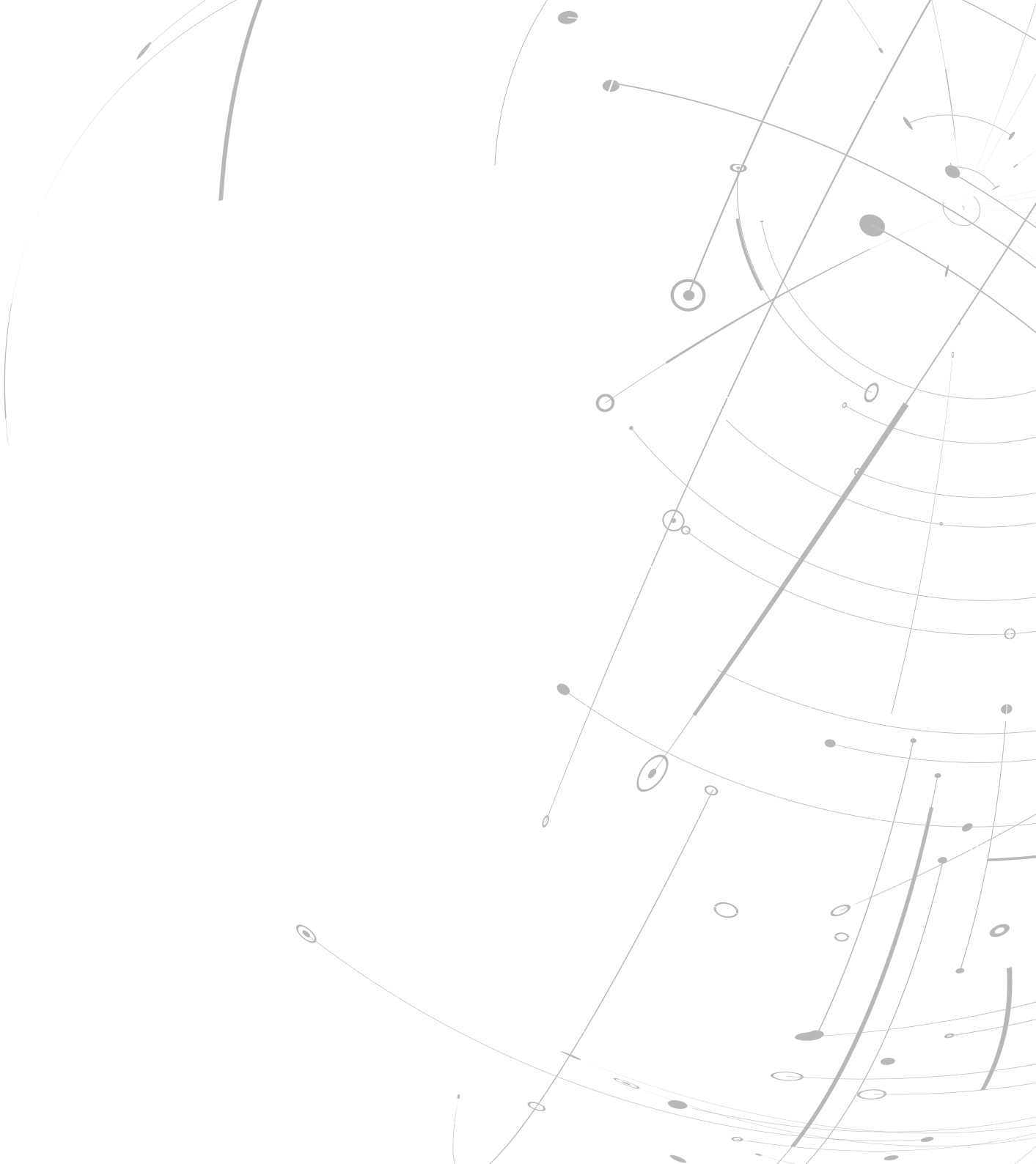
Motor Vehicles - from another member state of EU	▪ VRT/TOR Form
	▪ Documentary proof that vehicle has been in the owner's possession and use abroad for over six months.
	▪ All information needed is on the VRT/TOR Form
		▪ Duty free entry if vehicle has been in possession of and has been substantially used by Importer abroad for over six months.	▪ Although the owner must have owed the car for only six months:
			  ▪ He must have lived outside Ireland for over twelve months.
			  ▪ He must supply documentary evidence of his stay abroad.

Articles of Gold or Silver Plate from a non-EU country	▪ Form N°. CU.56.	▪ Duty free entry.	▪ This regulation does not apply to electroplated goods. ▪ Statutory declaration must be made by the 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.
Alcohol		▪ Allowance of Alcohol does NOT APPLY when these are shipped by AIR/SEA cargo. Alcohol is subject to VAT& Duty charges. There's no alcohol allowance under TOR with duty-free. ▪ Alcoholic beverages are vatable & dutiable.	▪ Please consult your Embassy for more information about potential quotas before shipping.

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		▪ Alcohol brought in by diplomats for personal consumption is allowed in free of charge.	
Pets	▪ 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: ▪ Either an import licence is obtained by customer prior to arrival of pets and animals into Ireland from: Department of Agriculture Kildare Street Dublin 2 – Ireland Tel: 353 1 67 89 011 ▪ 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.		
Prohibited Items		▪ Narcotics. ▪ Pornography. ▪ Explosive. ▪ Meat and meat products. ▪ Live plants. ▪ Live or dead animals (birds & poultry). ▪ Endangered species. ▪ Yay & straw (even if used in packing). ▪ Firearms. ▪ Lithium Batteries Air or Sea	▪ 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.

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