

Goods	Documents required	<b>Customs Prescriptions</b>	Remarks
Removal goods from within EU		No Customs Clearance needed.	
Removal goods from outside EU	<ul> <li>Irish Customs Form 1076</li> <li>Legible inventory in English with same signature of shipper as on Form 1076</li> <li>Evidence of transfer of normal residence (required details of which are printed on the cover of Form 1076)</li> <li>Termination of employment lease agreement</li> <li>Documentation relating to rental or purchase of accommodation in Ireland (Copy of Deeds relating to ownership of residence or Letter from Landlord confirming residency).</li> <li>If importer is staying with family/friends, they must write a letter confirming this and have it witnessed and stamped at local police station</li> <li>Evidence of Employment in Ireland</li> <li>Evidence of residence abroad</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 6 months prior to Transfer of Residence and for up to 1 year after.  When leaving the US, plan to register foreign-made personal articles such as stereo-equipment, watches, etc. with US customs as on return into US you may be asked to pay duty when you re-enter. Returning US residents canbring \$300 worth of new goods duty free, and pay a flat rate of 10% on the next \$600 worth of goods.
Removal goods to a Secondary residence from a non-EU country	<ul> <li>Form 1774</li> <li>Detailed list, as for removal goods.</li> <li>Documentary evidence that importer has a permanent residence outside the EU.</li> <li>Proof that the secondary residence is owned, or rented for a minimum 2 year period.</li> </ul>	All goods are subject to VAT at a rate of 21% of their value.	
Diplomats' removals	Application for privilege to be lodged by relevant Embassy with Customs Authorities.	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.



Goods	Documents required	Customs Prescriptions	Remarks
Inheritance, from a non-EU country	<ul> <li>Import licence.         Application for Import Licence to import goods should be made to Division One, Revenue Commissioners, Dublin Castle, Dublin 2, submitting the following:         <ul> <li>copy of the Will of the deceased or a 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> </ul> </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		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.
Motor vehicles	<ul> <li>Customs Form 1076</li> <li>Purchase invoice</li> <li>Original vehicle document showing owner's name engine and chassis number</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.	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

Updated version July 2010

All rights reserved. This publication may not be reproduced in any form and by any means, without the permission of The FIDI Global Alliance.

The FIDI Global Alliance cannot take responsibility for the contents of this publication.



Goods	Documents required	Customs Prescriptions	Remarks
		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.	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	Transfer of Residence Form N°1077	Duty free entry if vehicle has been in possession	Although the owner must have owed the car for
above) from another member	<ul> <li>Documentary proof that vehicle has been in</li> </ul>	of and has been substantially used by Importer	only six months :
state of EU	the owner's possession and use abroad for over six months.	abroad for over 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 (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.
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 dutiable.
Hay, straw		Prohibited	Even if used in packing.
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:  1. Either, an import licence is obtained by customer prior to arrival of pets and animals		



Goods	Documents required	Customs Prescriptions	Remarks
	into Ireland from : Department of Agriculture		
	Kildare Street		
	Dublin 2 – Ireland		
	Tf: 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.		
Narcotics	ино разороти	Prohibited	
Pornography		Prohibited	
Explosives		Prohibited	
Meat & meat products		Prohibited	
Live plants		Prohibited	
Live or dead animals (birds		Prohibited	
or poultry)			
Endangered species		Prohibited	