

# Ireland

## Customs Regulations

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### Household Goods

- Used household goods are allowed duty free if they have been in the owner's possession and used for a minimum period of 6 months and are for the owner's continued use and not for resale.
- The importer must have been resident outside the European Community for a continuous period of at least twelve months prior to the transfer.
- Importation of the goods must take place within six months before or twelve months after the date of the transfer.

The following documents are required for customs clearance, at least 4 days in advance of shipment arrival:

- Irish Customs form C & E 1076 (Rev.1) & TOR1 form.
  - Legible inventory in English with same signature of shipper as on form 1076.
  - Value of goods being imported.
  - Documentary evidence of residence abroad, transfer of residence and ownership and use of the imported goods will be required in addition to the declarations on form 1076. Examples of the documentary evidence required are:
    - Sales invoices or receipts of purchase or other similar documentation which clearly establish, where relevant, that all taxes and duties payable on the goods have been paid and were not refunded;
    - Documentation relating to the purchase, rental or lease of property, employment or occupational information such as proof of employment or cessation of employment or other evidence of day-to-day living abroad utility bills i.e. electricity, gas, bank statements;
    - Documentation relating to the disposal of property in the country of departure and rental / purchase of property in Ireland, employment or occupational information such as documentation or statements from present employers;
    - Articles of gold or silver plate (other than those which are electroplated (EPNS) which are being imported should be accompanied by a declaration that the goods are for private use and not for sale or exchange, on either Form CU56 or Form C&E 136 (where the owner is accompanying the goods).
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### Motor Vehicles

Leaflet VRT 3 refers:-

- The following documents are required for customs clearance:
  - Customs form 1076 along with evidence of transfer previously referred to
  - Form VRT4 - VRT5 for a motor bike.
  - Vehicle registration document, certificate of insurance, sales invoice, receipt of purchase or similar document.

- You may also be requested to produce other evidence (e.g. evidence of maintenance and use of the vehicle)
- 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.
- 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.

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## **Pets**

- Proof of inoculation from a registered vet and 6 months quarantine in licensed premises is required. An import license must be obtained by customer prior to arrival of pets and animals into Ireland from Department of Agriculture in Dublin.

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## **Prohibited/Restricted Articles**

Prohibited articles include:

- Narcotics/drugs.
- Firearms and ammunition
  - All owners of firearms must obtain a temporary importation license, prior to the firearms arrival in Ireland. On arrival the firearm will be examined by customs and surrendered to Police, who will issue license to hold firearm in the Republic of Ireland.
- Pornography
- Explosives, fireworks.
- Meat products
- Live plants, hay, straw, peat moss. If shipped plants must be accompanied by a Phytosanitary or Health Certificate issued at origin.

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## **Other Useful Information**

- All Alcohol products are liable to sales tax and customs/excise duty. Subject to customs duty plus 23% V.A.T.  
Relevant leaflets – Notice number 1875 and VRT 3.

PLEASE NOTE: Customs regulations and requirements; applicable duties, taxes and other government fees levied against the owner's effects are subject to change without notice. Every effort is made to maintain current country by country customs information; however, due to constantly changing conditions, we recommend you contact the countries nearest consulate office for the most current information.