

Ireland

Goods	Documents required	Customs Prescriptions	Remarks
<p>Removal goods from a non-E.E.C. country.</p>	<ul style="list-style-type: none"> • Transfer of Residence form N°1076 • A detailed list of all goods should be furnished on page 3 of this form. The total value, approximately, of all the articles enumerated on the list must be shown thereon. • Customs also require documentary proof of residence abroad and in Ireland. This may consist of Utility bills, letter from employer, contracts for sale/purchase/leasing of property, etc. 	<p>Duty free entry in the following circumstances : Persons coming from abroad to take up permanent residence in the Republic of Ireland may import free of duty their used personal belongings and household effects (including motor vehicles) and any articles which have been in use by them in the course of their business, trade or profession, on condition that the articles in question have been acquired by the importer for substantial use outside this country (minimum of one year) and they are being imported for the use of the importer. Normally, importation must take place within six months before or twelve months after the date on which the importer takes up permanent residence, but the Revenue Commissioners may, at their discretion, extend this six months period in special cases. Alcoholic beverages, tobacco, cigars and cigarettes are not eligible for duty-free importation under the Transfer of Residence provisions. The normal duty-free allowances granted to travellers for these articles apply. Articles imported free</p>	<p>The formalities to be observed in order to obtain duty free importation under the Transfer of Residence provisions are as follows : If the list of articles does not indicate the contents of each package or receptacle a list giving this information should be furnished with the Customs entry. This list need not be attested Particulars of clothing, boots and shoes, toilet articles and accessories, which have been previously used by the importer, or the members of his family or household living with him, need not be inserted in the attested list.</p>

		of duty under the Transfer of Residence provisions may not be sold or disposed of in this country within one year unless the prior consent in writing of the Revenue Commissioners has been obtained and unless payment of the proper duty, if so requested, has been made.	
Goods	Documents required	Customs Prescriptions	Remarks
Removal goods to a Secondary residence from a non-EEC country.	<ul style="list-style-type: none"> • Form 1774 • Detailed list, as for removal goods, above • Documentary evidence that importer has a permanent residence outside the EEC • Proof that the secondary residence is owned, or rented for a minimum 2 year period. 	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.
Inheritance, from a non-EEC country.	<ul style="list-style-type: none"> • Import licence. <p>Application for Import Licence to import goods should be made to Division One, Revenue Commissioners, Dublin Castle, Dublin 2, submitting the following :</p> <ul style="list-style-type: none"> • copy of the Will of the deceased or a certified relevant extract therefrom or copy of Probate from the Court if the deceased died intestate. An English translation is necessary if document is not in English. • 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.		
New furniture, Household items, Presents and Souvenirs, from a non-EEC 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 1 "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)
Goods	Documents required	Customs Prescriptions	Remarks
Works of art, Antiques from non-EEC 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-cars, Motor-cycles, mopeds, dormobile, caravan or trailer, mobile home or yacht, from a Non EEC country.	<ul style="list-style-type: none"> • Transfer of Residence Form N° 1076, • Documentary proof that vehicle has been in the owner's possession and use abroad for at least 1 year prior to importation. 	Duty free entry if vehicle has been in possession of and has been substantially used by Importer abroad, for more than one year. Vehicle cannot be sold or otherwise disposed of for one year after date of importation.	
Motor-cars etc.. (same as above) from another member state of EEC	<ul style="list-style-type: none"> • Transfer of Residence Form N° 1077 • Documentary proof that vehicle has been in the owner's possession and use abroad for over six months. 	Duty free entry if vehicle has been in possession of and has been substantially used by Importer abroad for over six months.	

Articles of Gold or Silver Plate (does not apply to electroplated goods) from a non-EEC country.	<ul style="list-style-type: none"> 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 and ammunition.	<ul style="list-style-type: none"> Import permit. 	Duty free entry if imported as part of Household Removal.	<p>Application for Import permit to: Secretary, Department of Justice, Kildare Street, DUBLIN 2.</p> <p>Do not ship until Import permit received.</p>
Hay, straw and peatmoss litter or of any articles packed therewith.		Importation strictly prohibited.	