



IRELAND



CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS

HOUSEHOLD GOODS AND PERSONAL EFFECTS

Documents Required

- Copy of Passport
- Packing list
- C&E1076 Transfer of Residence document
- Transfer of Residency (TOR) - PPS Declaration Document
- Original Bill of Lading (OBL) - Express Release Accepted or Alternatively (2 Original non-negotiable copies showing the ocean freight rate) / Air Waybill (AWB)
- Documentary evidence of residence abroad for at least one year
- Documentary evidence of taking up permanent residence in Ireland
- Resident / Work Permit / Letter of Employment
- Form 1076 (Diplomats)
- Lease / Rental Agreement (Diplomats)
- Letter from the Irish Department of Foreign Affairs Protocol Section authorizing release of the consignment from the port (Diplomats)

Specific Information

- All goods should be in the ownership of the shipper for at least 6 months prior to import
- Required documents must be received by the agent prior to the arrival of the shipment to minimize any port charges.
- Shipper does not need to be present for Customs clearance.
- Shipper should arrive in the country prior to the arrival of the shipment.
- Used household goods may be allowed entry on a duty and tax free basis once the TOR has been verified.
- Imports not deemed qualified as part of a TOR shipment will be subject to duty (variable) and value added tax (VAT) of approximately 23%.

MOTOR VEHICLES

Documents Required

- Original Passport
- OBL / AWB
- Original Registration
- Copy of current Insurance Certificate (copy of previous policy documentation is acceptable if no current insurance is in effect)
- Bill of Sale showing date of purchase and price

Specific Information

- The OBL must include the chassis number, engine number, color, model, make, and weight of the vehicle.
- Vehicles brought into Ireland under TOR rules are not subject to duty or tax.
- The duty rate on vehicles imported outside of the TOR Protocol is 23% VAT of the cost, insurance and freight (CIF) value, and the vehicle registration tax is payable up to 35% of the vehicle value.
- In order to avoid unnecessary delays and charges for demurrage and storage due to lengthy Customs procedures, the agent must receive a copy of the required documentation prior to arrival of the shipment; check with agent for specific timeframes.

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PETS

Documents Required

- Vaccination Record
- Veterinary Health Certificate
- Pet Passport

Specific Information

- Pets arriving from outside of the EU must be pre-booked and pass through the Quarantine Station at Dublin airport.
- Prior approval from the Department of Agriculture must be received prior to import.
- A 6-month quarantine is not required if the following conditions met: proof of rabies vaccination and follow up that this was effective (6 months after inoculation), Health Certificate, and electronic microchip.
- Pets arriving from within the EU can usually enter without prior approval or examination at a Quarantine Station.

RESTRICTED / DUTIABLE ITEMS

- Alcohol is subject to duties (variable according to type, strength, etc.) and VAT (23%).
- A Declaration Form is needed prior to arrival of the container and should be loaded at rear of the container for easy access if examination is required.
- New furniture and household goods (items purchased within 6 months of the date of shipping are subject to Customs duties and VAT of 23%).

PROHIBITED ITEMS

- Narcotics
- Drugs
- Explosives
- Pornography
- Firearms
- Meat products
- Live plants
- Endangered species and any products or parts thereof as outlined by CITES (authorization from CITES is required)

CONSIGNMENT INSTRUCTIONS

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

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Helpful Website(s):

www.revenue.ie/en/customs/forms/c-and-e1076.pdf

<http://www.intlog.ie/downloads/forms/TOR1.pdf>