



Importing Personal Property Into IRELAND

HOUSEHOLD GOODS AND PERSONAL EFFECTS

DUTY-FREE ENTRY IS PERMITTED IF THE FOLLOWING REQUIREMENTS ARE MET:

- The goods have been in the owner's possession and use for at least 6 months, prior to the transfer of residence (12 months for goods acquired duty-free by diplomats and members of international organizations recognized by the Ministry for Foreign Affairs).
- Applicable duties and taxes have been paid in the country of purchase. (Exceptions are made for diplomats and members of international organizations.)
- The shipper must have had their ***normal residence** outside of the European Union (EU) for a continuous period of at least 12 months, prior to transfer.
 - ***Normal residence** is the place where you lived for at least 185 days in the year ending on the date of transfer, either due to occupational or personal ties. If you have had no occupational ties, then the place where you usually lived for at least 185 days in the year ending on the date of transfer, because of personal ties. If your occupational ties were in a different country than your personal ties, then the country of your personal ties is considered your normal residence if you returned there regularly.
- Importation must occur between 6 months prior to transfer of residence to 12 months following the transfer. When importation occurs prior to transfer of residence, the shipper must take up residence in Ireland within 6 months of importation.
- Goods must not be sold, lent out or otherwise disposed of for at least 12 months following the date of importation.

Required Documents:

- ✓ Passport
- ✓ Work permit
- ✓ Proof of employment in Ireland & abroad (pay slips, tax records, social welfare records, etc.)
- ✓ Proof of residence in Ireland (purchase agreement or copy of rental/lease agreement and utility bill)
- ✓ Proof of residing outside of the EU for at least 12 months
 - ✓ Acceptable documents include utility bills, credit card statements, and bank statements. 3-4 of the documents should be over 12 months old and 1 should be within 6 months of the move.
 - ✓ Travel records showing trips into and out of Ireland
- ✓ Legible inventory in English
- ✓ Sales invoices, receipts, or similar documentation to prove that taxes and duties were paid on goods.

Note: If a residence in Ireland has not yet been established at the time of the shipper's arrival in Ireland, then the shipper may be required to obtain a letter stamped by the hotel or Bed & Breakfast to submit to Customs.

If relocating from other EU Member State:

- ✓ Irish Customs Form C&E 1077
- ✓ 2 copies of a legible inventory in English with same signature of shipper as on Form 1047.
- ✓ Evidence of transfer of normal residence; required details of which are printed on the cover of Form 1047 Section 3.

REQUIRED DOCUMENTS FOR HOUSEHOLD GOODS/PERSONAL EFFECT (CONTINUED)

If relocating from Outside of the EU:

- ✓ Irish Customs Form C&E 1076
- ✓ Form TOR 1
- ✓ Evidence of former residence abroad and need to relocate to Ireland (e.g. rental/lease documents from origin, employment information in Ireland)

Note: Shippers relocating to Northern Ireland will need to fill out a C-3 Form.

NEW FURNITURE

- Items owned for less than 6 months are subject to Customs duties and VAT and should be shown separately on the customs documents.

Required Documents:

- ✓ Purchase invoice
- ✓ Sales invoice clearly identifying item's price paid, date and location

PROHIBITED ITEMS

- Narcotics and drugs
- Explosives
- Pornography
- Indecent and obscene literature
- Guns, weapons, explosives or ammunition of any kind (unless shipper obtains a permit from the Department of Justice)
- Meat products and fresh foods
- Agricultural goods
- Live plants

RESTRICTED ITEMS

- Items of gold or silver-plated (not electroplated) require a Statutory Declaration - Form CU 56 or Form C&E 136 when the shipper is accompanying the goods
- Meat products
- Live plants
- Alcohol and tobacco are subject to Customs duty plus 21% VAT. It is strongly recommended that these items are not included in your shipment. Wine/Spirits require separate inventory listing each bottle in 3 sub sections: maker's name, percentage proof, and CL volume

MOTOR VEHICLES

- Vehicles can be imported free of Vehicle Registration Tax (VRT) and import charges if proof of transfer of residence in addition to ownership and use of the vehicle outside of Ireland for at least 6 months can be provided.
- The vehicle must be imported within 12 months of the date of transfer of residence.
- The vehicle must not be sold, disposed of, hired out or lent out within 12 months of registration in Ireland.
- **Residency Requirements:** the shipper must have lived outside of Ireland at the time of transfer (if within the EU). If moving from outside of the EU, then the shipper must have had normal residency for at least 12 months outside of Ireland.
- **The shipper does not qualify for relief from VRT if:**
 - He/She lived abroad primarily for pursuing a course of studies.
 - He/She worked abroad for less than 1 year and his/her personal ties remained in Ireland.
 - He/She worked abroad for more than 1 year and was granted tax relief on another vehicle in the previous 5 years.
- **Vehicle Requirements:**
 - Part of shipper's personal property.
 - Taxes on it were paid at time of purchase.
 - Vehicle must have been in the shipper's possession and use for at least 6 months. To avoid paying import charges, the vehicle must have been used at the shipper's former normal residency.
 - If transferring residence from within the EU, the vehicle and application must be presented to the local Vehicle Registration Office (VRO) by the end of the working day following the arrival of the vehicle into Ireland.
 - If transferring from outside the EU, the application must be provided to the Customs Office at the point of arrival.

Required Documents:

- ✓ Form C&E 1076 (for transfers from outside of the EU), or Form C&E 1077 (for transfers within the EU)
- ✓ Form VRT 4 (motor vehicles) or Form VRT 5 (motorcycles).
- ✓ **Proof of Residency:** acquisition and disposal of property abroad and in Ireland; employment abroad and in Ireland; transactions of daily living; and travel records.
- ✓ **Proof of ownership/use of vehicle** for at least 6 months prior to moving to Ireland: vehicle registration, insurance certificates, sales invoice, document showing date the vehicle was brought into Ireland.

DOGS AND CATS

- Ireland is a rabies-free country; therefore, the regulations for the importation of animals are very stringent.
- Dogs/cats are subject to a **minimum** of 6 months quarantine in licensed premises. The animal will undergo two rabies vaccinations while in quarantine. There is only one public approved quarantine facility: Lissenhall Quarantine Kennels and Catteries; Lissenhall, Swords, Co. Dublin; Phone: +353-1-890-0375; and Fax: +353-1-840-9338.
- It is possible to arrange to have the pet quarantined for 1 month at Lissenhall and 5 months at the owner's existing permanent residence. The owner must apply **at least 3 months prior to** importation of the pet for this arrangement. The residence must then be inspected and pre-approved by the Department's Veterinary Inspectorate.
- The owner must arrange transportation for the pet from the airport to the quarantine facility through: Kelly Couriers, 30 Selskar Avenue, Skerries, Co. Dublin, Phone: +353-1-849-0807, Fax: +353-1-802-9801.
- An import license will not be issued until the Veterinary Surgeon in charge of the public quarantine premises and Kelly Couriers confirm in writing that the owner has made all of the necessary arrangements. In the case of private quarantine, approval of the site, plans and location must occur prior to approval for importation. The import permit must accompany the pet.
- Animals must be consigned by air as "Manifested Freight" for entry at one of the designated airports: Dublin Airport, Cork Airport, or Shannon Airport. Animals that land at Cork or Shannon airports must be transhipped by air to Dublin.
- Pets must be micro-chipped, vaccinated against rabies, complete a successful blood-test, and be treated against ticks and tapeworms.
- For additional information, contact: **The Department of Agriculture and Food**
Help-Line: 1890-504-604 or +353-1-6072827 (if calling from outside Ireland)
Email: pets@agriculture.gov.ie, www.agriculture.gov.ie

Required Documents:

- ✓ Dogs/cats imported from countries other than Great Britain, the Channel Islands and the Isle of Man require an **Import License** (Form PQA) and a **Form of Declaration and Health** (Form PQB) from the: Irish Department of Agriculture, Veterinary Division, Floor 3 Centre, Agriculture House, Kildare Street, Dublin 2, Ireland, phone: 011-353-1-607.2000, Email: quarantine.dublin@daff.irlgov.ie
- ✓ Rabies Vaccination Certificate

ACKNOWLEDGEMENTS

- Revenue Commission of Ireland, www.revenue.ie/, 2007
- Emerald Movers International, <http://www.emerald movers.com>, 2007
- Department of Agriculture & Food, EU Pet Passport, <http://www.agriculture.gov.ie/index.jsp?file=pets/index.xml>, 2007

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.