

IRELAND

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026

Removal Goods from within EU

Customs Prescriptions

- No Customs clearance needed.

Removal goods from outside EU

Documents Required

- Irish Customs C&E Form 1076 – printed copies.
- Legible inventory in English under importer's name
- Copy of Importer's Passport
- Utility bills / credit card statements / bank statements for each quarter of the last 12 months before moving to Ireland (must show day to day living residence abroad) – in English or brief translation.
- Proof of sale/disposal of property or cessation of Rental agreement abroad in English or brief translation.
- Proof of cessation of employment abroad – in English or brief translation.
- Proof of Acquisition of property in Ireland like lease/rental agreement or a letter from a friend/relative if living with them.
- Proof of employment in Ireland.
- 1 Utility bill in Ireland (if available)

Customs Prescriptions

- Used household goods 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 have been a resident in the country of origin for at least one (1) year and intend to take up permanent residence in Ireland.
- Importer 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
- Irish Customs has the authority to require any other additional document from the importer (like marriage certificate, flight itinerary to Ireland, etc) to approve importer's TOR.

Remarks

- Shipper may import household goods / personal effects up to 6 months prior to Transfer of Residence and for up to 1 year after. Final decision lies with customs.
- Alcohol, New items and Tools of trade (even used) are not allowed duty free under a transfer of residence.
- ALL TOR applications for goods arriving @ Dublin Port / Rosslare Port / Dublin Airport / Shannon Airport are to be submitted 2 weeks prior to arrival of shipment.

Removal goods to a secondary residence from a non-EU country

Documents Required

- Customs value inventory list to determine VAT & Duty amounts.
- PPS number.
- Freight invoice

Customs Prescriptions

- All goods are subject to VAT at a rate of 23% of their value.
- Duty changes from month to month estimate between 10%-25%.

Remarks

- Used household goods and personal effects shipped to a relative will be subject to VAT & Duties, as shipper is not relocating to Ireland, just sending used household goods.

Diplomats Removals

Documents Required

- Copy of Passport
- Letter from the Embassy on headed paper
- Inventory List in English
- Letter granted from the Irish Department of Foreign Affairs Protocol Section
- Freight details

Customs Prescriptions

- Duty free entry.
- Embassy in host country needs to apply to Department of Foreign Affairs Protocol Division in Dublin for duty free entry
- Alcohol brought in by diplomats for personal consumption is allowed in free of charge. Please consult your Embassy for more information about potential quotas before shipping.

Remarks

- 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-EU country

Documents Required

- Form C&E 1080 completed by importer
- Copy of the Will of the deceased and 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.
- Copy death certificate.
- Inventory list in English.
- A signed letter confirming the situation and relation between the deceased person and inheritance person addressed to Irish Customs Revenue.

Customs Prescriptions

- Irish Customs has the authority to require any other additional document from the importer. Final decision lies in customs.

New furniture, Household Items, Presents and Souvenirs, from a non-EU country

Documents Required

- Customs valued inventory list to determine VAT & Duty amounts.
- Freight Invoice
- PPS number.

Customs Prescriptions

- 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".

Remarks

- 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

Remarks

- 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.

Articles of Gold or Silver Plate from a non-EU country

Documents Required

- Form N°. CU.56.

Customs Prescriptions

- Duty free entry.

Remarks

- This regulation does not apply to electroplated goods.
- Statutory declaration must be made by the 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.

Alcohol

Customs Prescriptions

- Allowance of Alcohol does NOT APPLY when these are shipped by AIR/SEA cargo. Alcohol is subject to VAT& Duty charges. There's no alcohol allowance under TOR with duty-free.
- Alcoholic beverages are vatiable & dutiable.
- Alcohol brought in by diplomats for personal consumption is allowed in free of charge.

Remarks

- Please consult your Embassy for more information about potential quotas before shipping.

Prohibited Items

Customs Prescriptions

- Narcotics.
- Pornography.
- Explosive.

- Meat and meat products.
- Live plants.
- Live or dead animals (birds & poultry).
- Endangered species.
- Yay & straw (even if used in packing).
- Firearms.
- Lithium Batteries Air or Sea

Remarks

- 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.