Country Guide (IAM)

Ireland

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

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Intra-EU Moves (from another EU Member State)

No customs clearance is required. Goods move freely within the EU.

Non-EU Moves

- Irish Customs Form 1076 (import declaration for transfer of residence)
- TOR1 (Transfer of Residence declaration / PPS declaration document)
- Copy of passport
- Legible packing list/inventory in English, signed by the shipper (same signature as on Form 1076)
- Documentary evidence of residence abroad for at least 12 months continuously
- One utility bill or bank statement dated at least 12-18 months old (must show day-to-day living, not just an account balance) -- in English or with a brief translation
- One utility bill or bank statement dated within 6 months of the move -- in English or with a brief translation
- Proof of sale of residence abroad, or copy of rental/lease agreement abroad (if available) -- in English or with a brief translation
- Proof of employment abroad
- Proof of residence in Ireland (lease agreement, utility bill, or property purchase)
- Proof of employment in Ireland (or letter of employment)
- Express release / air waybill (AWB) or original bill of lading (OBL)
- Travel itinerary returning to Ireland / copy of flight confirmation / boarding pass
- PPS number (Personal Public Service number -- Ireland's equivalent of a social security number)

For Non-EU Passport Holders

All of the above, plus:

- Copy of Irish entry authorisation visa or residence permit / work permit

For Diplomats

All standard documents, plus:

- Letter from the Irish Department of Foreign Affairs Protocol Section authorising release of the consignment from the port. This must be confirmed ahead of the shipment arriving into port, as Ireland only extends the same diplomatic privileges it receives in the diplomat's country of origin.

Specific Information

Goods not qualifying for TOR: Items not meeting the 6-month ownership/use requirement, new furniture, new household goods, presents, and souvenirs are subject to customs duty (estimated 6-13% depending on commodity, though this rate fluctuates monthly and can range up to approximately 25%) and VAT at 23%.

Resale restriction: Goods imported under TOR cannot be sold, lent, pledged, or otherwise disposed of for 12 months after import without prior notification to Revenue and payment of applicable duties and VAT.

Secondary/holiday residence imports: Goods imported to a secondary (non-primary) residence from a non-EU country are subject to VAT at 23% and applicable duties. A customs-valued inventory, PPS number, and freight invoice are required.

Inheritance: Goods inherited from a non-EU country require Customs Form C&E 1080, a copy of the will (or probate if intestate), copy of death certificate, and inventory. English translations required for all non-English documents.

Works of art and antiques: Antiques and works of art imported for resale are treated as commercial imports and subject to duty/VAT.

Owner presence: The owner does not need to be present for customs clearance, but should arrive in Ireland before the shipment.

Document timing: Required documents must be received by the agent before the shipment arrives to minimise port charges and demurrage.

ISPM 15: All wood packaging material must comply with ISPM 15 standards.

Duties & Taxes

Duty-free conditions: Used household goods and personal effects may be imported duty-free and VAT-free under the Transfer of Residence (TOR) provisions if the following conditions are met: (1) the goods have been in the owner's possession and used for at least 6 months prior to the move, (2) the importer has been resident in the country of departure for at least 12 months continuously, and (3) the importer intends to take up permanent residence in Ireland for at least 185 calendar days. Goods can be shipped up to 6 months before the transfer of residence and up to 1 year after; the final decision lies with Irish Customs.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs
- Pornography (as defined under Irish law)
- Explosives
- Firearms (all firearm owners must obtain a temporary importation licence before arrival; on arrival, firearms are examined by customs and surrendered to An Garda Síochána, who will issue a licence to hold the firearm in Ireland)
- Meat and meat products from non-EU countries (limited exceptions for Andorra, Faroe Islands, Greenland, Iceland, and small amounts of specific products from other countries)
- Milk and dairy products from non-EU countries (same exceptions as meat)
- Live plants (phytosanitary restrictions)
- Live or dead animals, birds, and poultry (subject to DAFM import permits and health requirements)
- Hay and straw, even if used as packing material
- Endangered species and products thereof (CITES) -- includes ivory, tortoise shell, coral, reptile skin, Amazonian wood

Restricted / Dutiable Items

Intra-EU Imports

There are no limits on alcohol and tobacco brought from other EU Member States, but customs may question quantities exceeding these indicative thresholds: 800 cigarettes, 400 cigarillos (max 3g each), 200 cigars, 1 kg smoking tobacco; 10 litres of spirits over 22%, 20 litres of alcoholic beverages under 22%, 90 litres of wine (max 60 litres sparkling), 110 litres of beer. Quantities exceeding these may be seized if customs determines they are commercial in nature.

Non-EU Imports (by air or sea)

Travellers over 17 may bring: 200 cigarettes OR 100 cigarillos OR 50 cigars OR 250g smoking tobacco; 1 litre of spirits over 22% OR 2 litres of alcohol under 22%; 4 litres of still wine; 16 litres of beer. Alcohol types may be combined (total cannot exceed 100% of allowance). Personal items up to EUR 430 (air/sea) or EUR 300 (land); EUR 150 for travellers under 15.

Non-EU Imports (by land)

Tobacco allowance is significantly reduced: 40 cigarettes OR 20 cigarillos OR 10 cigars OR 50g smoking tobacco.

Alcohol in Household Goods Shipments

Alcohol within household goods shipments is vatable and dutiable. Diplomats may include alcohol for personal consumption free of charge (consult embassy regarding potential quotas). A declaration form is required before arrival and alcohol should be loaded at the rear of the container for easy access during inspection.

New Items in Shipments

New furniture and household goods (items purchased within 6 months of shipping) included within a household shipment are subject to customs duties and VAT at 23% and must be separately declared on the import declaration (Form 1076).

Gold and Silver Plate

Articles of gold or silver plate (not electroplated goods) may be imported duty-free from non-EU countries with a statutory declaration on Customs Form CU.56, attesting the articles are for private use and not for sale or exchange.

Special Categories

Unverified Items

- The specific gov.ie URL for DAFM pet travel guidance could not be verified (multiple URL patterns returned 404). The DAFM organisation page is accessible and is the best entry point.
- Current VRT rate bands by CO2 emission level should be confirmed with the agent, as these are periodically adjusted. Revenue.ie VRT rates page was accessible at the time of verification.
- Whether the RSA (Road Safety Authority) website at https://www.rsa.ie/ is accessible (resolved -- confirmed Active 200 as of June 2026)

Consignment Instructions

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

Document submission: All required documentation must be received by the agent prior to the shipment's arrival. Failure to do so will result in demurrage and storage charges at the port.

Inventory: A legible inventory in English is required, with the shipper's signature matching the signature on Form 1076.

Inspection: Customs may request inspection of the shipment. Alcohol should be packed at the rear of the container for easy access. New items must be separately declared.

Timing: The owner should arrive in Ireland before the shipment. Goods can be shipped up to 6 months before and up to 1 year after the transfer of residence, with final approval at customs' discretion.

Northern Ireland note: Northern Ireland remains part of the UK but continues to apply EU customs rules for goods under the Windsor Framework. Moves between the Republic of Ireland and Northern Ireland are treated as intra-EU for goods purposes.