INTERNATIONAL ASSOCIATION OF MOVERS

IAM COUNTRY GUIDE

Ireland

CAPITAL	OFFICIAL LANGUAGE	CURRENCY
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> **Disclaimer**
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Overview

Duty-Free Eligibility

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.

Documents

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

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

For Diplomats

- **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.**

Household Goods — 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 FIDI notes this fluctuates monthly between approximately 10-25%) 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.

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.

Vehicles

Vehicle Documents

- **Customs Form 1076 and TOR1**
- **Copy of passport**
- **Copy of purchase invoice**
- **Original vehicle registration document showing the owner's name, engine number, and chassis number**
- **Copy of insurance certificate over 6 months old (copy of previous policy documentation acceptable if no current insurance is in effect)**
- **Bill of sale showing date of purchase and price**
- **Original bill of lading (OBL) / air waybill (AWB) -- must include chassis number, engine number, colour, model, make, and weight**
- **VRT4 form (cars) or VRT5 form (motorcycles)**
- **VRT/TOR form**
  Intra-EU Moves
- **Documentary proof that vehicle has been in the owner's possession and use abroad for over 6 months**
  Intra-EU Moves

Specific Information

Duty-free conditions: Vehicles are eligible for duty-free and VRT-free import under the TOR provisions if the vehicle has been in the owner's possession and substantially used for at least 6 months prior to the transfer of residence to Ireland. The owner must also have lived outside Ireland for at least 12 months. Only one vehicle per person may be imported duty-free.

Motorcycles and other vehicles: Motorcycles, caravans, mobile homes, pleasure boats, and private aircraft may also be imported under TOR rules, subject to the same 6-month ownership/use and 12-month residency requirements.

Resale restriction: Vehicles imported under TOR cannot be sold or otherwise disposed of for 12 months after import.

Vehicle Registration Tax (VRT): Vehicles not qualifying under TOR are subject to: (1) 23% VAT on the CIF value, and (2) VRT at rates up to 35% of the vehicle's open market selling price (OMSP). VRT rates vary by CO2 emission band. The destination agent will need: name, make, model, year, type, engine capacity, fuel type, length of time owned, and invoice value to calculate the payable amount.

National Car Test (NCT): Vehicles imported into Ireland must pass the National Car Test (NCT). The NCTS website (https://www.ncts.ie/) provides details on booking and requirements.

Owner must be present: Motorcycles and automobiles may only be imported when the shipper is physically in Ireland.

Timing: Documentation should be received by the agent before arrival to avoid unnecessary delays and charges for demurrage and storage.

Pets

Requirements

- **EU Pet Passport (issued and updated by a licensed veterinarian) -- no EU Health Certificate required if passport is current**
  From Another EU Member State
- **Microchip documentation**
  From Another EU Member State
- **Current rabies vaccination records**
  From Another EU Member State
- **Tapeworm treatment certificate (dogs only, unless entering directly from Northern Ireland, Norway, Finland, or Malta)**
  From Another EU Member State
- **Government-issued Pet Passport from the origin country, OR**
  From a Part 1 Listed Third Country (e.g., some non-EU countries with favourable rabies status)
- **Non-commercial EU Health Certificate issued by a licensed veterinarian and endorsed by the government veterinary authority**
  From a Part 1 Listed Third Country (e.g., some non-EU countries with favourable rabies status)
- **Microchip documentation**
  From a Part 1 Listed Third Country (e.g., some non-EU countries with favourable rabies status)
- **Current rabies vaccination records**
  From a Part 1 Listed Third Country (e.g., some non-EU countries with favourable rabies status)
- **Tapeworm treatment certificate (dogs only)**
  From a Part 1 Listed Third Country (e.g., some non-EU countries with favourable rabies status)

- **Non-commercial EU Health Certificate (issued by a licensed veterinarian, endorsed by the government veterinary authority; valid for 10 days from endorsement to arrival)**
  From a Part 2 Listed Third Country or Unlisted Country
- **Microchip documentation**
  From a Part 2 Listed Third Country or Unlisted Country
- **Current rabies vaccination records**
  From a Part 2 Listed Third Country or Unlisted Country
- **Rabies titer (serology) test results from an approved laboratory (required for unlisted countries, or if the pet has entered an unlisted country within 4 months of travel)**
  From a Part 2 Listed Third Country or Unlisted Country
- **Tapeworm treatment certificate (dogs only)**
  From a Part 2 Listed Third Country or Unlisted Country
- **Animal Health Certificate (AHC) issued by the Animal and Plant Health Agency -- UK residents should NOT use an EU Pet Passport**
  From the United Kingdom (post-Brexit)
- **The AHC validity has been extended to 6 months**
  From the United Kingdom (post-Brexit)

Specific Information

The requirements depend on origin country. Ireland is an EU Member State.

Quarantine: No quarantine is required if all import requirements are met. Non-compliant pets will be quarantined (if facilities are available), returned to origin, or euthanised at the importer's expense.

Microchip: A 15-digit ISO 11784/11785 compliant microchip is required. All documentation must reflect the microchip number. Tattoos are accepted only if applied before July 3, 2011, the tattoo is clearly visible, and rabies vaccinations have been kept continuously current since the tattoo was applied. By January 1, 2028, all microchips must be ISO 11784/11785 compliant (new EU regulation).

Rabies vaccination: Required for all dogs, cats, and ferrets over 12 weeks of age. Must be administered at the same time as or after microchip implantation. Pets from EU/part 1/part 2 listed countries must wait at least 21 days after primary vaccination before travel. Pets from unlisted countries must wait 30 days before a titer test can be administered.

Rabies titer test: Required only for pets from unlisted countries (or those that have entered an unlisted country within 4 months of travel). Must be administered no sooner than 30 days after vaccination. The test must be taken more than 90 days before the date on the EU Health Certificate (new regulation, April 2026). Valid for the life of the pet if rabies vaccinations never lapse.

Tapeworm treatment (dogs only): All dogs entering Ireland must be treated for the tapeworm Echinococcus multilocularis by a licensed veterinarian between 1 and 5 days before import, using approved products. This requirement does NOT apply to dogs entering directly from Northern Ireland, Norway, Finland, or Malta. This is a commonly missed requirement with a strict timing window.

Minimum age: Puppies and kittens cannot enter Ireland unvaccinated. Rabies vaccination cannot be administered before 12 weeks of age. After vaccination, there is a 21-day wait (from EU/listed countries) or 30+ days (from unlisted countries). The practical minimum age from an unlisted country is approximately 7 months.

Entry points: Non-EU pets arriving by air must enter Ireland at Dublin Airport, Cork Airport, or Shannon Airport. Sea entry through Dublin Port, Port of Cork (Ringaskiddy), or Rosslare Europort. Advance notice to the Department of Agriculture is required for all pets arriving from outside the EU.

Controlled dog breeds: The following breeds are not banned but are subject to control orders requiring muzzling and a strong, short lead in public (handler must be over 16): American Pit Bull Terrier, English Bull Terrier, Staffordshire Bull Terrier, Bull Mastiff, Doberman Pinscher, German Shepherd, Rhodesian Ridgeback, Rottweiler, Japanese Akita, Japanese Tosa, and Ban Dog/Bandog. Courts can order destruction if a dog is deemed dangerous.

April 2026 EU regulatory changes: The EU modified its non-commercial pet transport regulations effective April 2026. Key changes include revised definitions of non-commercial transport, maximum 5 pets per vehicle for ground entry, new health certificate validity rules (10 days from endorsement for non-commercial; 48 hours for commercial departure), and the 90-day titer test timing requirement. PetTravel.com reflects these updates as of May 2026.

Common mistakes: (1) Missing the tapeworm treatment timing window (1-5 days before entry). (2) Using an EU Pet Passport when entering from the UK (use an AHC instead). (3) Not providing advance notice to DAFM for non-EU arrivals. (4) Allowing rabies vaccination to lapse before booster, which resets the clock.

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.

Cultural & Other Information

Ireland is an English-speaking EU Member State with a common-law legal system. The currency is the euro (EUR). VAT is 23% (standard rate). Ireland uses metric measurements but road distances are posted in kilometres while speed limits are in km/h. Driving is on the left. Ireland has no land border with any country except the United Kingdom (Northern Ireland).

Key government links:

- OpenFactBook -- Ireland: https://www.openfactbook.org/countries/ireland/ (verified 200)
- Wikipedia -- Ireland: https://en.wikipedia.org/wiki/Republic_of_Ireland (verified 403 to bots; works in browser)
- Irish Revenue Commissioners: https://www.revenue.ie/ (verified 200)
- Department of Foreign Affairs: https://www.dfa.ie/ (verified 200)
- Road Safety Authority (RSA): https://www.rsa.ie/ (verified 200 -- resolved from May 2026 403)
- NCTS (Vehicle Testing): https://www.ncts.ie/ (verified 200)
- Department of Agriculture: https://www.gov.ie/en/organisation/department-of-agriculture-food-and-the-marine/ (verified 200)

Quick Links & Resources

- Find Movers in Ireland
  https://iamovers.mobilityex.com/index.html#/search?loc=Ireland&lat=53.1424&lng=-7.6921&range=50&assocs=800&fvw=c&ctry=Ireland
- Foreign Embassies in Ireland
  https://www.embassypages.com/ireland
- Ireland's Department of Foreign Affairs
  https://www.dfa.ie/
- OpenFactBook (replaces CIA World Factbook)
  https://www.openfactbook.org/countries/ireland/
- Wikipedia
  https://en.wikipedia.org/wiki/Republic_of_Ireland
- Irish Revenue Commissioners (Customs/Tax Authority)
  https://www.revenue.ie/
- Revenue -- Transfer of Residence
  https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/transfer-of-residence/index.aspx
- Revenue -- Guide to VRT
  https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/guide-to-vrt/index.aspx
- Revenue -- VRT Rates
  https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/guide-to-vrt/calculating-vrt/vrt-rates-and-limits.aspx
- Revenue -- Customs for Individuals (Transfer of Residence)
  https://www.revenue.ie/en/customs/individuals/transfer-of-residence/index.aspx

- NCTS (Vehicle Testing)

  https://www.ncts.ie/

- Department of Agriculture, Food and the Marine (DAFM)

  https://www.gov.ie/en/organisation/department-of-agriculture-food-and-the-marine/

- PetTravel.com -- Ireland

  https://www.pettravel.com/information/pet-passports/ireland-pet-import-requirements/

- Trade.gov -- Ireland Import Requirements

  https://www.trade.gov/country-commercial-guides/ireland-import-requirements-and-documentation

- Trade.gov -- Ireland Import Tariffs

  https://www.trade.gov/country-commercial-guides/ireland-import-tariffs

- VisaHQ -- Ireland Customs

  https://www.visahq.com/ireland/customs/
