

In order to qualify for relief of duty and tax the following conditions must be observed:

1. The goods must have been obtained duty and tax-paid in the country of purchase (there are certain exceptions in the case of diplomats and members of international organizations recognized by the Minister for Foreign Affairs - details are available from Revenue);
2. The goods must have been in the possession of and used by the person transferring residence for a minimum period of six months (12 months in the case of goods acquired duty-free by diplomats and members of international organizations) at his/her former normal place of residence prior to the date of transfer of residence;
3. The person transferring residence must have had his/her place of normal residence outside the EU for a continuous period of at least twelve months prior to the transfer. However, relief may also be granted if it can be established that the intention was clearly to reside outside the EU for a continuous period of at least 12 months;
4. Importation of the goods must take place within six months before or twelve months after the date of the transfer. Where the importation takes place before the transfer of residence, the person concerned must give an undertaking to actually take up residence in the State within six months of the importation; and
5. The goods may not be hired out, lent, sold or otherwise disposed of for twelve months after their importation unless import charges are paid.

#### 4. Procedure at Importation

A  [Form c&e 1076 \(Rev 1\) \(PDF, 53KB\)](#) must be completed by the importer/owner of the goods and all the items imported should be listed on this form. Additional sheets giving a full inventory of the items may be attached. Articles of used clothing, toiletries and accessories belonging to the importer or the members of his/her family living with him/her need not be shown on the inventory.

There are three declarations, which are required to be made on the Form:

1. A declaration by the applicant that s/he has complied with the conditions necessary for the grant of relief;
2. A declaration at import by the importer or his/her agent (Customs Clearance Agent, Shipping Company, etc.); and
3. A declaration by the transport company responsible for delivering the goods to the place of unloading or by the importer where the goods are packed and transported by him/her.

The completed Form should be presented to Revenue at the time and place of importation. Where all the goods listed on the inventory are not being imported on one single occasion, a copy of the inventory must be presented for any further importations.

Documentary evidence of residence abroad, transfer of residence and ownership and use of the imported goods will be required in addition to the declarations on Form c&e 1076 (Rev. 1). Examples of the documentary evidence required are:

1. Sales invoices or receipts of purchase or other similar documentation which clearly establish, where relevant, that all taxes and duties payable on the goods have been paid and were not refunded;
2. Documentation relating to the purchase, rental or lease of property, employment or occupational information such as proof of employment or cessation of employment or other evidence of day-to-day living abroad; and
3. Documentation relating to the disposal of property in the country of departure and rental/purchase of property in Ireland, employment or occupational information such as documentation or statements from present employers.

Articles of gold or silver plate (other than those which are electroplated) which are being imported should be accompanied by a declaration that the goods are for private use and not for sale or exchange, on either  [Form CU 56 \(PDF, 13KB\)](#) or Form c&e 136 (where the owner is accompanying the goods).

## 5. Customs Examination

Revenue may decide to examine the goods. Except for very small consignments, which can be examined with ease at the place of importation, examinations are normally carried out at the owner's private residence or other place suitable for examination where the goods can be fully unloaded. This facility can be arranged at the written request of the importer or his/her agent. Removal of the goods to the place of examination and the payment of any expenses arising from the attendance of the Revenue official for the examination is the responsibility of the importer or his/her agent.

## 6. Prohibited or Restricted Goods

Certain goods may not be imported/brought into the State or may only be imported/brought into the State under license. These items include firearms, ammunition, explosives, dangerous drugs and indecent or obscene material. A full list of prohibited or restricted goods is contained in the Customs and Excise Tariff of Ireland.

## 7. Other Legal Requirements

This Notice deals only with the conditions for relief from Customs Duty and VAT on goods imported on transfer of residence. This does not exempt the person transferring residence from complying with any other legal requirement, obligation, prohibition or restriction.

**Please ensure you forward all of the required documents to your removal company before you leave the country you are moving from. Incomplete or incorrect documents will result in delays and additional cost. Motor vehicles, inherited goods or wedding trousseau require additional documents.**

Simpsons Removals accept no liability regarding the accuracy of the information provided herein which is intended purely as a guide. If in any doubt please contact the nearest consular office or contact customs directly.