# 爱尔兰

礼品：

被委托为“主动馈赠的礼品”的物品是可接受的，并允许免除任何关税或增值税，只要提供的货物价值低于 45 欧元，由个人发给个人，并被单独包装。烟草制品、酒精饮料或香水/花露水的增值税或消费税没有减免。但是，在上述货物的总价值限额为 45 欧元的情况下，即使货物超过了上述限额，货物也将免除关税。

a.烟草制品：

i.50 支香烟或

ii.25 支雪茄（每支雪茄的最大重量为 3 克）或

iii.10 支雪茄或

iv.50 克烟

b.酒精和酒精饮料

i.1 升蒸馏酒和烈性酒，酒精强度超过 22%（例如威士忌、白兰地、杜松子酒、朗姆酒、伏特加酒）或 1 升蒸馏酒和烈酒，开胃酒或酒基、塔菲、清酒或类似饮料，酒精强度不超过 22%，起泡酒或强化葡萄酒（如香槟酒，波特，雪利酒）

ii.2 升蒸馏酒

c.香水和花露水

i. 50 克香水或

ii. 0.25 升或 8 盎司的花露水

违禁物品：

除被认为不能邮寄的物品外，还禁止下列物品:

侵犯作者权利

具有 AM 功能的市民波段无线电

硬币，非法重量标尺

伪造合法的投标书和邮票

乳制品（牛奶、奶油、黄油）

虚假政府标记

不雅和淫秽的书籍、文章、出版物、视频和卡片

彩票

活的动物和鱼

麻醉药品和精神药物

用油或清漆处理的纸张或材料

海豹皮

未加工烟草

邮票、模具、印版、制作邮票的工具或材料

第二代谷类种子（C2 种子）

版权

假冒或盗版商品

假商标

山寨食品

政府担保

口服/无烟烟草制品

抗寄生虫产品

书籍和期刊出版物

蜜蜂

咖啡、茶、伴侣和香料

谷物

手表和钟表

蔬菜和水果

药品

肉和肉制品

火柴

消耗臭氧层物质

植物和部分植物

贵金属产品

放射性物质

海豹皮产品

糖和蜜饯

烟草和烟草替代品

（铁丝或钢丝制）陷阱、圈套

录像

武器

木材（针叶）

羊毛

动物及动物产品

植物及植物产品

农产品

动物精液和胚胎

用于动物的疫苗和血清

兽医药品和任何促进生长的物质

对动物的影响

水产养殖产品

葡萄酒、烈酒和烟草

纺织品，纺织服装

钢铁产品

鞋

陶瓷餐具或厨房用具

中国陶瓷

袋子和包装纸

鲸类(即鲸鱼)产品

干草、稻草和泥炭苔藓

木材和树皮

马铃薯种子

治疗性物质-用于动物

兽药

氟氯烃（CFCs），哈龙

某些预先包装的食品和其他货物

化验标记

糖蜜、糖浆、金糖浆、麦芽、酵母、啤酒花、糖蜜粉和糖浆粉

## Ireland

Gifts

Articles consigned as "Unsolicited gifts" are acceptable and will be allowed entry free of any duty or VAT providing the shipment is valued at less than 45 EURO, originated from and consigned to an individual, and are individually wrapped. There is no relief from VAT or Excise duty for tobacco products, alcoholic beverages or perfumes/toilet waters. However, subject to the overall value limit of 45 Euro per consignment mentioned above, relief from customs duty will be allowed on those goods up to the following limits even where goods in excess of those limits are contained in the consignment:

a. Tobacco products

i. 50 cigarettes or

ii. 25 cigarillos (cigars of a max weight of 3 grams each) or

iii. 10 cigars or

iv. 50 grams of smoking tobacco

b. Alcohol and alcoholic beverages

i. 1 liter of distilled beverages and spirits, of an alcoholic strength exceeding 22% vol. (e.g. Whiskey, brandy, gin, rum, vodka} or 1 liter of distilled beverages and spirits

and aperitifs with a wine or alcohol base, tafia, sake or similar beverages of an alcoholic strength not exceeding 22% vol., sparkling or fortified wines (e.g. Champagne, port, sherry)

ii. 2 liters of still wine

c. Perfumes and toilet waters:

i. 50 grams of perfumes or

ii. 0.25 liters or 8 ounces of toilet waters

Prohibited Items

In addition to items considered non-mailable matter, the following are prohibited:

- authors' rights, infringements of
- citizens' band radios with AM capability
- coins, illegal weight standard
- counterfeits of legal tender notes and stamps
- dairy produce (milk, cream, butter)
- government markings, false
- indecent and obscene books articles, publications, videos and cards
- lottery tickets
- live animals and fish
- narcotic and psychotropic substances
- paper or materials treated with oils or varnishes
- seal pup's skins
- unmanufactured tobacco
- stamps, die, plates, instruments or materials for making stamps
- cereal Seed of the second generation (C2 Seed)
- copyrights
- counterfeit or pirated goods
- false trademarks
- food imitations
- government Guarantees
- oral/smokeless tobacco products
- anti-parasite products
- books and periodical publications
- bees
- coffee, tea, mate and spices

- cereals
- clocks and watches
- fruit and vegetables
- medicines
- meat and meat products
- matches
- ozone depleting substances
- plants and parts of plants
- precious metal products
- radioactive materials
- sealskin products
- sugar and sugar confectionery
- tobacco and tobacco substitutes
- traps, snares (of iron or steel wire)
- video recordings
- weapons
- wood (coniferous)
- wool
- animal and animal products
- plant and plant products
- agriculture products
- Semen and embryos of animals
- Vaccines and sera - for animal use
- Veterinary medicinal products and any substances having a growth promoting effect on animals
- Aquaculture Products
- Citizen band radios
- Wine, spirits and tobacco
- Textiles, textile garments
- Iron and steel products
- Footwear
- Tableware or kitchenware of ceramic
- Porcelain or china
- Bags & wrappers
- Cetacean (i.e. whale) products
- Hay, straw and peat moss litter
- Wood & bark
- Seed potatoes
- Therapeutic substances - for animal use
- Animal remedies

- Chlorofluorocarbons (CFCs), halons
- Certain pre-packed foodstuffs and other goods
- Assay marks
- Molasses, treacle, golden syrup, malt, yeast, hops, treacle meal and molassine meal