

# A Guide to Customs Import Procedures

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# 1. Introduction

## **What is this Guide About?**

This guide is for anyone whether in business or not, who wishes to bring goods into Ireland from outside the European Union (EU). At present there are 27 Member States of the EU as follows: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain Sweden and the United Kingdom.

The guide has been designed to give a better understanding of the procedures involved when importing goods and the requirements of Revenue's Customs Service in this regard. While we briefly touch on Excise Duty and VAT, more information on these taxes may be obtained by contacting your [Local Revenue Office](#) Section 2 deals with the general aspects of importing and is a good place to start reading before moving onto the other more specific sections.

## **What does Importation mean?**

In the context of this guide, importation means bringing goods into Ireland from any country outside of the EU for personal or commercial reasons.

## **Why would I come into contact with Revenue?**

Revenue's Customs Service is in charge of controlling imports into Ireland for customs purposes and on behalf of other Government Departments. All goods imported into Ireland must be declared to Revenue on arrival. Among other things, Customs Officers make sure that any goods declared for import are moving legally and are not prohibited or restricted.

## **What goods are Prohibited or Restricted?**

Certain goods such as drugs, indecent or obscene material, weapons, endangered species and counterfeit goods are prohibited from being brought into the country under any circumstances. Their attempted importation will result in seizure. Certain other goods may only be imported with a licence issued by the appropriate authorities e.g. meat or meat products require a licence from the [Department of Agriculture Fisheries and Food](#).

A full list of prohibited or restricted items is contained in [Prohibitions and Restrictions](#)

## 2. Overview of Importing

### Arrival of the goods in the EU

This section outlines where the goods should be brought to and what you, as the importer, are required to do once they have arrived in the EU.

### Where can the goods be brought to?

Goods may be imported or landed only at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue official. Goods landed contrary to this are liable to forfeiture. All goods, which arrive at an approved place, must be presented to Revenue.

### What places are approved?

The following places are approved in Ireland;

- for goods imported by sea, an approved sufferance wharf – in practice, any of the main ports;
- for goods imported by air, an approved Customs airport. The only approved Customs airports are Dublin, Cork and Shannon; and
- for goods that are not cleared by Revenue at a port or airport, an approved premises such as a transit shed, container compound or a transit depot.

### Goods arriving through another Member State

If your goods arrive in another EU Member State but you intend to clear them in Ireland for customs purposes, they must travel under a transit procedure. Further details on transit can be found in [Public Notice 1187](#).

Transit rules apply to your goods until they reach an approved office of destination.

### What must I do when the goods arrive?

Once your goods arrive at an approved place they must be presented to Revenue by the person who brought the goods into the EU - “presented” means informing Revenue, usually in the form of a manifest, that the goods have arrived.

### What happens once goods are presented to Revenue?

Once goods are presented to Revenue at the place of landing or removed to an approved premises, goods may be assigned to an approved treatment or use at the latest within the following time limits:

- 45 days from the date of receipt of the manifest for goods imported by sea; and
- 20 days from the date of receipt of the manifest for goods imported by other means.

### **What does “approved treatment” mean?**

Approved treatment can be any one of the following:

- the placing of goods under a Customs Procedure (see next paragraph);
- the entry of goods into a free zone or free warehouse;
- the re-exportation of the goods from the customs territory of the Community;
- the destruction of the goods; or
- their abandonment to the Exchequer

### **What are “Customs Procedures”?**

The following are Customs Procedures:

- release for free circulation;
- transit;
- customs warehousing;
- inward processing;
- processing under Customs control;
- temporary admission;
- outward processing; and
- exportation.

### **Can I use an agent to work on my behalf?**

You can appoint a representative to work on your behalf. The type of representation may be either direct or indirect. Direct representatives act in the name of and on behalf of another person. Indirect representatives act in their own name but on behalf of another person.

### **How are Customs Duties set?**

The customs duty rates chargeable on imported goods from outside of the EU are set out by the EU Commission in a Regulation commonly known as the Combined Nomenclature (CN). These duty rates are common across the 27 Member States. The CN is updated every year in order to take account of changes in requirements relating to statistics and commercial policy, to fulfil international commitments and technological and commercial developments.

## 3. Declaring Goods for Customs purposes

### How do I declare my goods to Revenue?

This section outlines what documentation is required to complete a customs declaration, what import charges may apply and how these charges are calculated.

### How do I make a declaration?

Goods imported into the EU must be declared to Revenue. In the vast majority of cases this is done electronically through the Direct Trader Input (DTI) facility. This system allows importers or their agents to clear consignments at import by electronic data transfer of the Single Administrative Document (SAD) declarations to Revenue, without the necessity to lodge a subsequent paper declaration. Further information on this system is available on our leaflet [Direct Trader Input \(DTI\) via the Revenue Automated Entry Processing System \(AEP\)](#). Currently 99% of all import SADs are completed by DTI.

In exceptional circumstances a manual SAD may be completed. You can complete this form yourself or employ an agent to do so on your behalf. The form is submitted to Revenue for input by our staff, (Customs Input or CI for short) into the AEP System. You or your representative will be required to attend at the point of import during normal working hours to complete customs formalities, including presentation of the completed SAD with all relevant supporting documents.

### What are the main features of the SAD?

Two of the most important pieces of information required on the SAD are the

- Commodity Code (also called Tariff Heading, Tariff Code, Classification Code or Harmonisation (HS) Code); and
- Customs Procedure Code.

Both have a significant impact on the duty due and how the consignment is treated.

### Commodity Code Explained

A Commodity Code for imports is a ten-digit number which equates to the description of the goods being imported, from which the rate of duty can be determined. This code can be obtained by consulting The Tariff (see above) or by contacting our Tariff Classification Unit [tarclass@revenue.ie](mailto:tarclass@revenue.ie). That Unit also issues Binding Tariff Information (BTI) which is an EU wide system that provides traders with tariff classification decisions which are legally binding throughout the Member States.

Alternatively, information on classification codes may be obtained by accessing an EU database called [Taric](#). This database allows you to search for a tariff classification code by submitting a description or part description of the product in question. In addition, you may input the tariff code and find information on the duty rate, the product's description or any restrictions that may apply to the product.

### **Customs Procedures Code**

The Customs Procedure Code describes the procedure and/or regime under which the goods are to be imported. It is required on all import declarations using a SAD.

### **General Valuation Statement (G563A)**

Goods valued in excess of €10,000 require completion of a declaration of value in addition to the completion of the SAD. If you buy goods regularly from the same supplier(s), instead of completing a declaration every time you import a consignment, you can register a "long term" declaration, called a General Valuation Statement (G563A), with your Local Revenue Office. The declaration of value will remain valid for a period of three years as long as the particulars remain the same. Further details may be obtained from [origin@revenue.ie](mailto:origin@revenue.ie)

### **Rates of Exchange**

Invoices declared in currencies other than Euro will need to be converted to Euro to correctly assess the import duty owing. Information on the latest exchange rates may be obtained by accessing the following link [Exchange Rates](#). These rates, which are governed by EU legislation, are updated monthly.

### **What charges may be payable?**

Import charges may comprise of Customs Duty, Excise Duty and VAT. Occasionally, Anti-Dumping Duty and/or Countervailing Duty are also imposed.

### **How are these charges calculated?**

Customs Duty is normally calculated as a percentage of the value. The percentage varies depending on the type of goods and the country of origin. Customs Duty is charged on the price paid for the goods including local sales taxes plus shipping, packaging and insurance costs. Further information on rates of customs duty may be obtained from [The Taric](#) or by e-mailing [tarclass@revenue.ie](mailto:tarclass@revenue.ie).

Excise Duty is charged on alcohol, tobacco and oil products and is in addition to Customs Duty. The Excise Duty on wines and spirits depends on the volume of alcohol and whether wine is still or sparkling. Excise Duty on cigarettes is based on a percentage of the recommended retail price combined with a quantity charge whilst that on other tobacco products is based on the net weight. Excise Duty on oil is charged per 1,000 litres and is

dependant on the type of oil (i.e. Light Oil, Heavy Oil, Liquefied Petroleum Gas or Substitute fuel). Information on the current rates of Excise Duty is available in [Revenue website](#).

VAT is charged at the point of importation at the same rate that applies to similar goods sold in this country. The value of the goods for the purpose of calculating the amount of VAT payable at import is their value for customs purposes, described above, increased by the amount of any duty or other tax (but not including VAT). Further information may be obtained from your Local Revenue Office. Alternatively, a detailed list of VAT rates is available on the Revenue website or by accessing the following link [VAT Rates](#).

Anti-Dumping Duty is imposed by the European Commission and provides protection to EU industry against the dumping of goods from non-EU countries at prices that are substantially lower than the normal commercial value. Similar to Customs Duty, it is normally charged as a percentage of the value of the goods plus shipping, packaging and insurance.

Countervailing Duty is similar to Anti-Dumping Duty, but is levied when Government subsidies in the country of origin or export are deemed to have resulted in goods being imported into the EU at prices substantially lower than the normal commercial value. Again, it is usually charged as a percentage of the value of the goods plus shipping, packaging and insurance. Further information on both Anti-Dumping and Countervailing Duty may be obtained by accessing our public notice [Traders Guide to Anti Dumping Duty and Countervailing Duty](#)

### Examples of how duties are calculated.

The following table illustrates how import charges are calculated on consignments of goods.

Goods	Invoice Price	Shipping and Insurance	Value for Customs Purposes	Customs Duty %	Value for VAT Purposes	VAT %	Total Charge	Total Cost
Digital Cameras	€300	€33	€333	0%	€333	21%	€69.93	€402.93
Footwear	€450	€56	€506	17%	€592.02	21%	€210.34	€716.34
				€86.02		€124.32		

### How do I pay the relevant charges?

Once your SAD has been submitted and accepted by Revenue, payment must be secured before your goods are released to you. Payments can be made by Bankers Draft, Postal Order or Guaranteed Cheque.

Alternatively, if you are a DTI user, payment may be made by means of Deferred Payment (Bank Direct Debit) Scheme, and/or Payment on Account methods. The declarant must indicate on the SAD whether payment is to be made by means of Deferred Payment or otherwise.

### **What documents need to accompany my declaration?**

Hard copy SADs must be accompanied by all of the documents governing release of the goods for free circulation which are to be attached to the SAD. The documents required to accompany hard-copy SADs are: -

- the invoice on which the Customs value of the goods is declared;
- a value declaration on Form C&E No. G563;
- documents required for preferential trade agreements or other reliefs from duty (e.g. origin documents and bills of lading); and
- other documents required under provisions governing the release for free circulation of the goods e.g. import licences (see [Prohibitions and Restrictions](#)).

If you use DTI, you must retain accompanying documents for customs inspection/audit for a period of three years from the end of the year in which the goods are released from Revenue control.

### **Can I obtain Relief from payment of duties?**

Yes. There are a number of situations where, either on a temporary or permanent basis, you can claim full or partial relief from payment of import duties.

Circumstances where there is permanent relief from the payment of import charges include Transfer of Residence, Transfer of Residence on marriage, Inheritance, Students Goods, Transfer of Business Activities, Educational Scientific and Cultural materials, Therapeutic substances of human origin and blood-grouping and tissue-typing reagents, Medical Equipment, Charitable or Humanitarian Goods, Honorary Awards/Goodwill Presents, Goods for Disaster Victims, Diplomatic Privilege, Trade Promotion material, Examination, Analysis or Test Samples, Consignments to Organizations protecting copyrights or industrial and commercial patent rights, Tourist information literature, Miscellaneous documents and articles, Litter, fodder and feeding stuffs for animals during their transport, Memorials to war victims, Coffins and funerary urns.

[Temporary Importation Relief](#) is covered later in this guide.

We have a number of different public notices on [www.revenue.ie](http://www.revenue.ie) covering situations where duty relief may be claimed.

Alternatively, you should contact your Local Revenue Office. Details for all Revenue Offices can be found on the [Contact Details Page](#).

## 4. Simplified Procedures

### General

The term Simplified Procedures covers various forms of simplification which may be granted to traders in relation to the completion of forms and the presentation of documents and goods at importation. There are two forms of simplified import procedures which require authorisation as follows:

- Local Clearance Procedure; and
- Simplified Declaration Procedure.

In addition, where all the details required for a full declaration are not available an incomplete declaration may be accepted by Revenue.

### What is the Local Clearance Procedure?

Local Clearance is a simplified procedure whereby, on written request, Revenue allows an authorised trader to carry out his/her import formalities at an approved premises or other designated place. Before removal of goods from the authorised exporter's premises or designated place authorised for local clearance, notification must be made to Revenue in the form specified in the authorisation for the purpose of obtaining release of the goods. In addition, the goods must be entered in the declarant's records in a format as prescribed by Revenue. Any documents required for application of the provisions governing import of the goods must be made available to Revenue.

A supplementary declaration in the form of a full SAD must be transmitted and accepted by Revenue's AEP system by the 5th day of the month following that in which entry in the records took place. The supplementary SAD declaration may cover single importations or multiple consignments.

### How do I apply for authorisation for the Local Clearance Procedure?

Applications for local clearance are to be forwarded to [Customs Procedures Branch](#) for consideration and approval.

An authorisation will only be granted where the applicant's records enable Revenue to carry out effective checks, in particular retrospective checks, on compliance with import prohibitions{xe "Prohibitions"} or restrictions{xe "Restrictions"} or any other provisions governing release for importation{xe "Release for Free Circulation"}. Security to ensure compliance with the arrangements may be required.

It should be noted that authorisation will be refused where the applicant has committed a serious infringement or repeated infringements of customs rules and/or declares goods for

release for importation only occasionally. An authorisation may also be revoked in such cases.

Where the applicant is the holder of an Authorised Economic Operator (AEO) Certificate, all the requirements outlined above are deemed to be met except in cases where the applicant only imports occasionally. (See Part 5 of this Guide for further information on AEO).

### **What are the conditions for Local Clearance?**

Any authorisation that is granted will specify detailed rules for the operation of the procedure and in particular the following:

- the goods to which it applies;
- the time of release of the goods;
- the time limit within which the consolidated declaration must be lodged with the competent Revenue Office designated for that purpose; and
- the conditions under which goods are to be covered by declarations.

### **What is the Simplified Declaration Procedure?**

Simplified Declaration is a procedure whereby a trader can be approved to make the import declaration in a simplified form when goods are presented to Revenue. The simplified declaration can take the form of:

- an incomplete SAD containing at least the particulars necessary for identification of the goods; or
- an administrative or commercial document.

### **How do I apply to use the Simplified Declaration Procedure?**

A trader who wishes to obtain authorisation to use the Simplified Declaration Procedure should apply in writing to his/her Local Revenue Office giving:

- full name and address;
- particulars of all consignments entered for free circulation by the applicant in the previous twelve months; and
- information on the type of goods involved and the place or places at which they will be imported.

Where circumstances permit, Revenue may allow the request for simplified declarations to be replaced by a general request over a given period. A reference to this authorisation must be entered on the import document presented.

An authorisation will be refused where the person who has made the request has committed a serious infringement or repeated infringements of customs rules or declares goods for release for free circulation only occasionally. It may be refused also where the person in

question is acting on behalf of another person who declares goods for release for free circulation only occasionally.

The authorisation may be revoked by the Customs Procedures Branch, where the cases referred to above arise.

Where the applicant is the holder of an AEO Certificate, all the requirements outlined above are deemed to be met except in cases where the applicant only imports occasionally. (See Part 5 of this guide for further information on AEO).

### **What are the conditions for the Simplified Declaration Procedure?**

The authorisation will set out the detailed arrangements for the functioning of the Simplified Declaration Procedure and will be granted on condition that an effective check on compliance with import prohibitions or restrictions, or other provisions governing release for free circulation, can be guaranteed. It will:

- designate the office(s) competent to accept simplified declarations;
- specify the form and content of the simplified declarations;
- specify the goods to which it applies and the particulars necessary on the simplified declaration for the purposes of identifying the goods; and
- state the security to be provided to cover any customs debt.

It will also specify the form and content of the supplementary declarations and set the end of the month as the time limit by which it must be lodged with the Revenue Office designated for this purpose.

A simplified declaration must contain sufficient information to enable goods to be identified and must be accompanied by all the documents, required to accompany a declaration, to secure the release of the goods for free circulation.

A supplementary declaration in the form of a full SAD must be transmitted and accepted by Revenue's AEP system by the 5th day of the month following that in which the simplified declaration was made. The supplementary SAD declaration may cover single importations or multiple consignments.

### **What is the Incomplete Declaration facility?**

The Incomplete Declaration facility provides for Revenue to accept a declaration that does not include all required information or that is not accompanied by all the official documents necessary to import goods. Revenue only accepts incomplete declarations if you have a valid reason for not being able to file a complete declaration. As such, it is usually a one-off event and is not intended for regular usage.

Certain official documents are required for importing the goods and must always accompany the declaration. An import licence and certificate for agricultural goods, for example, are both required for imports of certain goods.

However, if such a required import document is missing, Revenue may nevertheless accept an incomplete declaration in some cases, depending on the circumstances.

### **How do I apply to use an Incomplete Declaration?**

Unlike the Local Clearance and Simplified Declaration Procedures, the use of Incomplete Declarations is a facilitation which may be applied in an individual case-by-case scenario and as such no prior authorisation is required.

### **What are the conditions for the use of Incomplete Declaration?**

You must be able to prove that:

- the document or missing information in question exists and is still valid;
- for reasons beyond your control you cannot yet present the document; and
- the non-acceptance of the declaration by Revenue would make it impossible to release the goods for free circulation or would mean that the tax on the goods would be higher.

You must submit the missing information and/or official documents within 1 month after Revenue accepts your incomplete declaration.

## 5. Electronic Customs

### General

There are a number of electronic customs initiatives currently under development which once implemented will help to better serve the needs of businesses and customs administrations while also increasing the security and safety aspects for all concerned. The electronic systems most relevant to Imports include the Import Control System (ICS), the Economic Operators' Registration and Identification system (EORI) and the Authorised Economic Operator programme (AEO).

### Import Control System (ICS)

The Import Control System (ICS) will process electronic communications for pre-arrival information between Revenue and Importers. From 01 January 2011 it will be mandatory for Importers to provide customs authorities with advance information, by way of an entry summary declaration (ENS), for goods being imported into the customs territory of the Community for the purpose of safety and security risk analysis. There are certain goods for which an ENS will not be required e.g. goods contained in travellers' personal baggage, goods entering by pipeline, letters, postcards and printed matter. The ENS must be lodged electronically through the ICS at the customs office of entry and the responsibility for lodging it lies with the Carrier although it may be lodged by a representative provided it is done with the knowledge and consent of the Carrier. From 01 July 2009 safety and security risk analysis will be carried out on goods on arrival based on the information provided in the Customs declaration.

### Economic Operators' Registration and Identification System (EORI)

The Economic Operators' Registration and Identification System (EORI) is a system whereby every trader who interacts with Customs Authorities in any Member State of the EU is allocated a unique reference number. This reference number will be valid throughout the EU and will serve as a common reference number for the trader's interaction with the Customs Authorities of any Member State. The EORI number will be used by traders in all import and export declarations with effect from 01 July 2009.

Further information on EORI may be obtained by contacting  
[CustomsEORIHeldeskGroup@revenue.ie](mailto:CustomsEORIHeldeskGroup@revenue.ie)

## **Authorised Economic Operator (AEO)**

### **What does (AEO) status mean and how can it benefit me?**

The AEO programme has been in place since 1 January 2008.

The AEO programme is primarily a trade facilitation measure whereby Economic Operators established in the EU, that meet specific qualifying criteria, may apply for and receive AEO certification. The aim of the AEO programme is to enhance security in the international supply chain through granting recognition to reliable traders and encouraging best practice at all levels.

### **Are there different types of AEO Certificates?**

Yes. There are three different types of AEO Certificates as follows:

- AEO Certificate – Customs Simplifications: will allow economic operators simplifications provided for under the customs rules; or
- AEO Certificate – Security and Safety: will allow economic operators to benefit from facilitations of customs controls relating to security and safety at the entry into the customs territory of the EU; or
- AEO Certificate – Customs Simplifications/Security and Safety: will allow economic operators to benefit from both customs simplifications and facilitations as described above.

### **How do I obtain AEO status?**

Application for AEO status is open to all economic operators i.e. operators who in the course of their business are involved in activities covered by customs legislation, established within the customs territory of the EU. The following are the four blocks of qualifying criteria that must be satisfied:

- An appropriate record of compliance with customs requirements;
- A satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Revenue controls;
- Proven financial solvency; and
- Appropriate security and safety standards.

Application and further information may be obtained by contacting [aeo@revenue.ie](mailto:aeo@revenue.ie).

## 6. Customs Procedures

### What are Customs Procedures?

Customs Procedures allow for goods to be imported for a specific purpose without payment of part or all of the import duties provided they remain under customs control until the conditions of the particular authorisation are fulfilled. To avail of any of these Procedures a trader must be authorised by Revenue in advance.

The following paragraphs describe the various Procedures, their advantages to you as a trader and the application process that applies.

### End-Use

#### What is End-Use?

End-Use is a Customs Procedure whereby goods entered into free circulation in the EU may be given favourable tariff treatment or relief at a reduced or zero rate of duty on condition that they are put to a prescribed use within a certain period of time. This procedure is designed to facilitate trade and ease of movement of goods within the EU.

#### How can I obtain End-Use Relief?

In order to obtain End-Use relief, the importer must be the holder of an authorisation. The importer must also keep records on the goods and their treatment. If the goods are not put to the prescribed End-Use, duty will be due.

The relief applies to **Customs Duty** only and does not extend to any Anti-Dumping Duty, VAT or Excise Duty that may be payable.

### Applications and Further Information

Applications for authorisations to import goods under End Use should be made to [Economic Procedures, Authorisations and Reliefs Unit](#), Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Further information on the goods that are eligible and the application process may be obtained by accessing our public notice [End Use Traders Guide](#)

### Inward Processing

#### What is Inward Processing?

Inward Processing (IP) is a facility, which allows goods to be imported duty free into the EU for processing and subsequent exportation outside the Customs territory of the EU. A process can be anything from repacking or sorting goods to the most complicated manufacturing undertaking. The IP procedure may also be availed of where imported goods are subject to certain EU commercial policy measures.

The IP procedure is also applicable to national import charges. Goods may be imported temporarily for further manufacture and exportation, without payment of Excise Duty under the suspension system. You may also be able to import goods without payment of VAT and your local Revenue Office will be able to advise you in this regard.

### **How can I obtain Inward Processing Relief?**

You need to be authorised to import or receive IP goods and must have the intention to export the product resulting from the process (compensating product). There are two different methods of duty relief under IP as follows:

- The Suspension System: the import duties payable are suspended at importation on condition that security is provided in the form of a bond to cover the unpaid duty; and
- The Drawback System: the import duties are paid at importation and reclaimed on subsequent export of the processed goods.

Authorisations are issued to the person who processes the goods or arranges for them to be processed on their behalf. If you subcontract processing, the subcontractor must either hold their own authorisation or be named on your authorisation.

If an application, including processing on your behalf by other companies, is approved you will be the authorisation holder. Other companies included as operators on your authorisation may only receive, process, dispose of or transfer IP goods as specified in your authorisation.

### **Applications and Further Information**

Applications for authorisations to import goods under IP should be made to [Economic Procedures, Authorisations and Reliefs Unit](#), Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Further information on the IP procedure and the application process may be obtained by accessing our public notice [Inward Processing - Guidelines for Traders](#)

### **Outward Processing**

#### **What is Outward Processing?**

Outward Processing (OP) is a facility which allows EU goods to be temporarily exported from the customs territory of the EU in order to undergo processing operations or repair. The products resulting from the process may be released subsequently for free circulation in the customs territory of the EU with total or partial relief from import duties. OP enables businesses to take advantage of more competitive labour costs outside the EU, while encouraging the use of EU produced raw materials to manufacture the finished products. Goods may also be temporarily exported to undergo processes not available within the EU.

## **How can I obtain Outward Processing Relief?**

OP is granted only to natural or legal persons established in the EU. You will require an authorisation and must be the person carrying out the process or arranging for it to be carried out.

OP may not be used for EU goods:

- whose export gives rise to a refund or remission of import duties;
- which, prior to export, are released for free circulation wholly free of import duties by virtue of their use for particular purposes, for as long as the conditions for granting relief continue to apply; and
- whose export gives rise to export refunds or other amounts under the Common Agricultural Policy or in respect of which a financial advantage other than these refunds or other amounts is granted under that policy because of the export of the goods.

## **Applications and Further Information**

Applications for Authorisations should be forwarded to [Economic Procedures, Authorisations and Reliefs Unit](#), Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Further information may be obtained by accessing the following link to our public notice [Outward Processing - Guidelines for Traders](#).

## **Returned Goods Relief**

### **What is Returned Goods Relief?**

Returned Goods are goods which have been exported from the Customs territory of the EU and are subsequently re-imported free from payment of import duties. To qualify for relief the goods must be re-imported within three years from the date of export and must be in the same state as when they were exported. Returned Goods Relief can be used if your overseas customer needs to return goods to you i.e. they are damaged or are not what they originally ordered.

### **How can I obtain Returned Goods Relief?**

You do not need an authorisation to obtain Returned Goods Relief. You need to support your claim for Returned Goods Relief, you must be able to prove to Revenue that the goods are those which were originally exported from the Customs territory of the EU and you must establish their "duty status" at the time of original export.

## **Processing Under Customs Control**

### **What is Processing Under Customs Control?**

Processing Under Customs Control (PCC) allows goods to be imported from outside of the EU for processing without being subject to import duties or certain commercial policy measures. It only applies to goods which when processed have a rate of duty lower than the rate applicable to the goods originally imported (i.e. before undergoing the process). The

Customs Duty becomes payable at the rate applicable to the finished product when it is released onto the EU market for sale or consumption in the community.

### **How can I obtain Processing Under Customs Control Relief?**

You must be authorised to use the PCC procedure. Authorisations are issued to the person who processes the goods or arranges for them to be processed on your behalf. If you subcontract processing the subcontractor must either hold his/her own authorisation or be named on your authorisation.

PCC will only be granted to:

- Individuals, partnerships or corporate bodies established within the EU, acting on their behalf or representing a non EU body; or
- Individuals, partnerships or corporate bodies established outside the EU, provided imports are of a non-commercial nature.

### **Applications and Further Information**

Applications for authorisations should be forward to [Economic Procedures, Authorisations and Reliefs Unit](#), Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Further information may be obtained by accessing the following link to our public notice [Processing under Customs Control - Guidelines for Traders](#).

## **Customs Warehousing**

### **What is Customs Warehousing?**

Customs Warehousing is a procedure, which provides for storage in a customs warehouse of:

- Non-EU goods without such goods being subject to import duties or commercial policy measures; and
- EU goods (principally CAP goods entitled to payment of export refunds) which are subject to particular export arrangements by virtue of being warehoused.

A Customs Warehouse means any place approved by and under the supervision of Revenue where goods may be stored under the prescribed conditions. It can be either a public warehouse i.e. available for use by any trader for the warehousing of goods, or a private warehouse i.e. reserved for the warehousing of goods by the warehouse keeper.

### **How can I operate a Customs Warehouse?**

You must be authorised to operate a Customs Warehouse. The warehouse keeper must keep stock records of all goods deposited in the Customs Warehouse. These records must contain all the information necessary for the proper application and control of the warehousing procedure. The stock record system must be approved by Revenue in advance of

authorisation and must ensure control of stock movements and provide sufficient detail to facilitate assessment of Customs Duty and enable checks to be carried out by Revenue.

### **Applications and Further information**

Applications should be forwarded in writing to the Local Revenue Office. The official application form will be provided by that office and must be accompanied by:

- a professional drawing of the premises (unless it is a type E warehouse which is a private warehouse in which the authorised trader and his commercial accounting and stock control systems are authorised rather than a defined physical location);
- proof that an economic need for warehousing exists; and
- evidence that the applicant is established in the EU and can provide the necessary guarantees to cover the risk associated with the storage of the goods.

Conditions of approval will apply. The procedure must be capable of being supervised and monitored without disproportionate official cost.

Further information may be obtained by accessing to our public notice [Regulations on Customs Warehousing](#)

### **Temporary Importation Relief**

#### **What is Temporary Importation Relief?**

There are occasions when import duties are suspended when goods owned by a person established outside of the EU are imported for a temporary period.

Some examples of Temporary Importation relief are as follows:

- Goods coming in for an exhibition;
- Goods coming in for your firm to test (but not to destruction);
- Sample goods to show to prospective buyers; and
- Animals imported for training/breeding/veterinary treatment or competitions.

The duty relief will depend upon the type of goods and the purpose of their importation together with compliance with of the following conditions:

- Security must be provided in the form of:
  - i. A valid ATA Carnet; or
  - ii. A cash deposit (refundable when the goods are re-exported); or
  - iii. A bond (or, as a temporary measure, a Cover Note) either from an approved insurance company or a bank licensed by the Central Bank to carry out insurance business. Prior approval is required from Revenue;

- The maximum period of temporary importation permitted is 24 months. However, where an ATA Carnet covers the goods, they must be re-exported within the period of validity of the Carnet;
- The goods must be easily identifiable at re-exportation. For this purpose marks or seals may be applied to them by Revenue at the time of importation; and
- The goods must be re-exported under Revenue control.

The relief does not apply to goods subject to a national or EU prohibition or restriction except under licence or authorisation issued by the appropriate Authority and presented at importation.

### **How can I obtain Temporary Importation Relief?**

The goods should be presented to Revenue at importation. Where an ATA Carnet is used, the itemised lists on the reverse of the relevant importation voucher should be completed, indicating clearly the items that are being imported. The Revenue Official will stamp and sign the importation voucher and counterfoil, remove the importation voucher and will also insert the final date for re-exportation of the goods and return the Carnet to the importer.

In all other cases a Form C&E 1047 (Rev 1) should be completed in duplicate and the required security provided. The Revenue Official will stamp and sign both copies of this form and fix the time limit during which the goods may remain under temporary importation arrangements by inserting the final date for re-exportation on the form and return one copy to the importer.

The ATA Carnet or copy of the Form C&E 1047 (Rev 1) must be produced with the goods when they are re-exported.

### **Further information**

We have a number of different public notices on [www.revenue.ie](http://www.revenue.ie) detailing the instances where Temporary Importation relief is available.

Alternatively, you should contact your Local Revenue Office. Contact details for all Revenue Offices can be found on the [Contact Details Page](#)

## 7. Miscellaneous Issues

### Preferential Trade Agreements

The EU has concluded trade arrangements with certain non-Member States that allow its exports to enter the markets of these countries at a reduced or nil rate of duty. They also allow imports from these countries into the EU at a reduced or nil rate of duty. These arrangements are known as Preferential Trade Agreements and the duties involved are referred to as preferential rates of duty.

Countries with which the EU has signed Preferential Trade Arrangements are as follows;

Country Code	Country	Country Code	Country
070	Albania	096	Macedonia (FYR)
208	Algeria	022	Melilla
043	Andorra	412	Mexico
093	Bosnia-Herzegovina	204	Morocco
022	Ceuta	028	Norway
512	Chile	097	Montenegro
092	Croatia	098	Serbia
220	Egypt	388	South Africa
041	Faroe Islands	039	Switzerland
024	Iceland	608	Syria
624	Israel	625	Territories of the West Bank and Gaza Strip
628	Jordan	212	Tunisia
604	Lebanon	052	Turkey (Chap 1-24, 26, 27, 45, 53 72 & 73)
037	Liechtenstein		

In order to qualify for preferential rates of duty, goods must meet the following conditions:

- All Preferential Trade Agreements concluded by the EU with third countries specify criteria that must be satisfied so that processed or manufactured products are eligible for preferential treatment. These criteria are commonly known as preferential rules of origin;

- They must be accompanied by documentary evidence of origin such as a Movement Certificate EUR.1 or an ATR certificate in the case of Turkey. These certificates may be obtained by sending a faxed application to any of the following Revenue Offices:

Dublin Ports & Airport Districts,           Tel: 01 – 8776233  
New Custom House,                           Fax: 01 – 8776281  
Promenade Road,  
Dublin 3.

Revenue Commissioners,                   Tel: 021 – 6027673  
Revenue House,                              Fax: 021 – 6027109  
Assumption Road,  
Blackpool,  
Cork.

Revenue Commissioners,                   Tel: 051 – 862212 (direct )  
Government Offices,                        Fax: 051 – 862252  
The Glen,  
Waterford.

Revenue Commissioners,                   Tel: 061 – 402180/89  
River House,                                 Fax: 061 – 402185  
Limerick.

Revenue Commissioners,                   Tel: 091 – 547700  
Geata na Cathrach,                         Fax: 091 - 547776  
Fairgreen,  
Galway

- They must normally be transported directly from the export to the import market.

Further information may be obtained by accessing our public notice [Information on Claiming Preferential Rates of Duty for both Imports and Exports](#)

### **Generalised System of Preferences (GSP)**

The Generalised System of Preferences is a scheme whereby a wide range of products originating in certain developing countries are given preferential access to the markets of the EU. Preferential treatment is given in the form of reduced or zero rates of Customs Duties. The GSP scheme is specifically designed to benefit certain developing countries and integrate them into the world economy.

A Certificate of Origin Form A is the documentary evidence required to claim preferential treatment (reduced or zero rate of duty) on importation into the EU. The Form A is issued by

the competent governmental authority in the exporting country and is provided by the exporter to the importer in the EU. It will normally accompany the goods.

Up to date rates of duty are available by accessing [Taric](#). Further information may be obtained by accessing our public notice [Generalised System of Preferences \(GSP\) - Information for Importers](#)

### **Tariff Quotas**

A Tariff Quota is any pre-set value or quantity of particular goods, which may be imported during a specified period with a reduction in the normal rate of Customs Duties. Quota information is also available by accessing the [Quota](#).

### **My Goods have been seized what can I do?**

Seized goods may be validly claimed by the person from whom they have been seized, or by their owner, or a person authorised by him/her. To be valid, a claim must be:

- made within one calendar month from the date of seizure;
- made in writing; and
- addressed to the Officer who seized the goods or to the District Manager in whose area the goods were seized or, to Revenue, Investigations and Prosecutions Division, Áras Áiligh, Bridgend, Co. Donegal.

The claim must also clearly state the claimant's full name and address.

If the address of the claimant is outside of Ireland, the claimant must give the name and address of a solicitor practising in Ireland who is authorised to accept service of any legal documents on his/her behalf.

When a valid claim is received, Revenue may:

- Offer settlement terms; or
- Institute legal proceedings for the forfeiture of the goods.

If a valid claim is not received, the goods are by law deemed to be forfeit to the State and Revenue may dispose of them.

When an excise offence is committed, in addition to seizure of the goods, the offender is liable to prosecution.

### **Can I appeal a decision made by Revenue?**

Yes. If you are aggrieved by a decision made by Revenue, such as, for example, the refusal of an application for an authorisation, you should outline the basis for your appeal in writing enclosing the related documents and forward it to the person from whom you received the

written decision within 30 days of that decision. Any duty under dispute must normally be paid or secured before the appeal can be processed. Further information on Appeals is contained in [Information notice C&E 5](#)

## Appendix 1 – Further Information

This guide, which supports the relevant material already in use for various procedures, should be read in conjunction with the following:

[End Use Trader Guide](#)

[Appeal Procedures relating to Customs matters](#)

[DTI via the Revenue AEP System](#)

[BTI information](#)

[ATA Carnets](#)

[The Customs Transit Procedure \(including TIR\) and the Status of Goods](#)

[Ordering goods over the Internet](#)

[Traders Guide to Anti-Dumping & Countervailing Duty](#)

[Information on claiming Preferential Rates of Duty for Importing and Exporting](#)

[Inward Processing](#)

[Inward Processing/Outward Processing/Processing under Customs Controls](#)