

CUSTOMS AND EXCISE TARIFF

OF

IRELAND 2008

JANUARY 2008 EDITION

(operative from 1 January, 2008)

## **PART 1**

### **GENERAL INFORMATION**

#### 1. Operative Date

The operative date for this edition of the Customs and Excise Tariff of Ireland is 1 January, 2008. It includes the numerous Tariff changes arising from the Uruguay Round of the GATT. It also includes duty suspensions, particularly relating to certain industrial and agriculture products operative from 1 January, 2008.

#### 2. Contents

The Tariff sets out the Customs duties chargeable on imported goods and indicates where other changes of a customs nature are payable. It incorporates the integrated Tariff of the European Communities (TARIC). It caters for Tariff and statistical requirements, the application of Community measures such as suspensions, preferences, restrictions and tariff quotas.

The Tariff is structured as follows:

Part 1. General Information

Part 2. Prohibition, Restrictions and Surveillance (Imports & Exports)

Part 3. Customs Duties & Reliefs

Part 4. Schedule of Customs Duties – Link to TARIC

Part 5. Schedule of Excise Duties and Duties of excise on Vehicles (Vehicle Registration Tax)

Part 6. Use of the Single Administration Document (SAD)

Index to the Schedule of Customs Duties

#### 3. Area of application of Tariff

The term "Ireland" where used in this Tariff is to be interpreted as exclusive of the Six Counties known as Northern Ireland.

#### 4. Binding Tariff Information

Since 1st January 1991, a Member State which issued a tariff classification decision in accordance with Community legislation on binding tariff information is bound by that decision. From 1st January, 1993, a BTI decision issued in one Member State is also binding on all other Member States.

The period of validity of a BTI decision is for six years save where that decision is affected by, for example, EC or international tariff measures or by a judgment of the Court of Justice of the European Communities. Where the validity of the BTI decision is so affected there is provision whereby the BTI may continue to be invoked by the holder for a further period e.g. to take account of binding contracts entered into by the holder and for the duration of any import/export licence. Temporary extensions of application of BTI in such cases must be approved by Revenue.

Further details on BTI and the BTI application form are available at the following address: <http://swan/services/customs/tcuweb.htm> or can be obtained from Classification Unit, Customs Division, Government Offices, Nenagh, Co. Tipperary. Phone (067) 63223 or LoCall 1890 666 333.

## 5. 'INTRASTAT' and the Tariff

As and from 1st January 1993, Customs entries no longer arise in intra-EU trade. This necessitated the introduction of a new system for the collection of intra-EU trade statistics. This system, known as INTRASTAT, requires Irish traders, who either import goods in excess of €191,000 and/or export goods in excess of €635,000 from or to other EU Member States, to make detailed monthly statistical returns to the Revenue Commissioners in respect of such trade.

In these statistical returns the goods traded are required to be identified by their particular 8-digit tariff classification code. The appropriate code can be determined by traders from either their historic Customs entries or by consulting the relevant chapter of the Customs and Excise Tariff of Ireland. Alternatively the codes may be found in the INTRASTAT Combined Nomenclature published by the Revenue Commissioners. It can be obtained from the Vima Office, Millennium Centre, Dundalk on application.

Where a doubt exists about the appropriate code for particular goods advice/assistance may be sought from Classification Unit, Customs Division, Government Offices, Nenagh, Co.Tipperary. Phone (067) 63223 or LoCall 1890 666 333.

For further information on INTRASTAT, contact the VIMA Office, P0 Box No. 43, Government Offices, Millennium Centre, Dundalk, Co. Louth. Phone (042) 9353300 or you can use the LoCall number 1890 25 10 10.

## 6. Value-Added Tax at Import

Value-added tax is chargeable on imported goods in addition to any Customs and Excise duties to which the goods may be liable. The rates of tax are zero, 4.8% (livestock i.e. live cattle, horses, sheep, deer, goats, pigs and greyhounds), 13.5% and 21%. Further information is contained in the Guide to Value-Added Tax.

The value of goods for tax purposes is the value for Customs purposes (see Part 3, paragraph 18), increased by the amount of any Customs and Excise duties payable thereon and onward transportation costs, if known at the time of importation, to the place of final destination in the Community.

## 7. Further Information and enquiries

Further information may be obtained from Strategy Branch, Customs Division, Government Offices, Nenagh, Co.Tipperary (Telephone (067) 63476 or 63233), e-mail [tariff@revenue.ie](mailto:tariff@revenue.ie); the nearest Customs House or from the local Revenue Office.

Information about Revenue is available on the Internet at the following address — [www.revenue.ie](http://www.revenue.ie)

Enquiries regarding purchase of copies of the various Acts, Statutory Instruments and Regulations referred to in the Tariff should be addressed to the Government Publications Sale Office, Sun Alliance House, Molesworth Street, Dublin 2. Phone (01) 6793515.