



## DAYS TO WHICH PAYMENT OF DUTIES AND TAXES ARE DEFERRED

TYPE OF DUTY/TAX	DAY TO WHICH THE LIABILITY IS DEFERRED
EU customs duties and levies payable at import or export and Value Added Tax payable at import (except VAT on goods subject to Alcoholic Product Tax)	15 <sup>th</sup> of the month succeeding the month in which the duty/ tax is payable. Where this day falls on a non-working day, the relevant day is the next working day.
Motor Vehicle Registration Tax (VRT).	15 <sup>th</sup> of the month succeeding the month in which the tax is payable. Where this day falls on a non-working day, the relevant day is the previous working day.
Alcoholic Product Tax and VAT on products subject to Alcoholic Product Tax.	<ul style="list-style-type: none"> <li>• 4 working days before December 25<sup>th</sup> in respect of tax payable in November</li> <li>• 2<sup>nd</sup> last working day of the succeeding month in respect of tax payable during months other than November.</li> </ul>
Tobacco Products Tax (excluding such tax which is paid by Tax Stamps).	<ul style="list-style-type: none"> <li>• 4 working days before December 25<sup>th</sup> in respect of tax payable in November</li> <li>• 4 working days before December 25<sup>th</sup> in respect of half of the estimated December liability.</li> <li>• 2<sup>nd</sup> last working day of the succeeding month in respect of tax payable in all other circumstances</li> </ul>