

Customs

Buying Goods Online for Personal Use Worksheet



In each of the following activities, assume that you are an individual consumer in Ireland who is purchasing the product.

Product 1



Origin of product	China
Online or retailer location	United Kingdom
Delivery location	Ireland
Cost	€199.99

Does VAT apply? Explain the reason for your answer.	
Does Customs Duty apply? Explain the reason for your answer.	

Product 2



Origin of product	USA
Online or retailer location	Germany
Delivery location	Ireland
Cost	€295

Does VAT apply? Explain the reason for your answer.	
Does Customs Duty apply? Explain the reason for your answer.	

Product 3



Origin of product	Italy
Online or retailer location	United Kingdom
Delivery location	Ireland
Cost	€445

Does VAT apply? Explain the reason for your answer.	
Does Customs Duty apply? Explain the reason for your answer.	

Product 4



Origin of product	Japan
Online or retailer location	China
Delivery location	Ireland
Cost	€949

Does VAT apply? Explain the reason for your answer.	
Does Customs Duty apply? Explain the reason for your answer.	

Product 5



Origin of product	France
Online or retailer location	Italy
Delivery location	Ireland
Cost	€192

Does VAT apply? Explain the reason for your answer.	
Does Customs Duty apply? Explain the reason for your answer.	

Product 6



Origin of product	China
Online or retailer location	United Kingdom
Delivery location	Ireland
Cost	€30

Does VAT apply? Explain the reason for your answer.	
Does Customs Duty apply? Explain the reason for your answer.	