



Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs

Customs Duties in 2024

€586.6m

Customs Duties



Imports



Imports



Customs Duties increased by 1% from 2023

Customs Duties on Imported vehicles were up by €5.5m

There was a €7.2m decline in **Customs Duties** on Organic Chemicals in 2024



There has been a step increase in **Customs Duties** since 2021, when **Great Britain** became a **Third Country**



China is the top country of origin for customs duties, while the **US** is the top country of origin for imports by value



Great Britain is the top country of dispatch for both customs duties and imports by value



Customs tariff rates vary depending on the type of goods being imported and where the goods originate

84% Value of imports subject to 0% tariff rate

Key Findings

€586.6million in customs duties was collected in 2024, a €0.6 million (0.1 per cent) increase on 2023.

Declines in the value of imported Organic Chemicals impacted on customs receipts in 2024 whilst there were modest increases in custom duties on vehicles & equipment and across certain food categories.

China was the highest ranked country of origin (i.e., the country that produced the goods) for customs duties in 2024, while the United States was the highest ranked country of origin with respect to the underlying value of imported goods.

Great Britain remains the highest ranked country of dispatch (i.e., the country that sends the goods to Ireland) for both customs duties and the value of imported goods. Previously many goods destined for Ireland came through distribution centres in Great Britain where the customs duties on these goods was collected. As Great Britain is no longer part of the EU, Ireland is now required to clear and collect the relevant customs duties.

84 per cent of the value of imported industrial goods subject to customs duties were at a zero % tariff rate in 2024.

Low value consignments and postal consignments increased again by 20 per cent to a total value of €1.87 billion in 2024 with the number of associated import declarations increasing by 13 per cent to 51.5 million import declarations. This is indicative of ongoing growth in e-Commerce.

Commentary

This is the second Revenue statistical publication on customs duties. €586.6 million in customs duties was collected in 2024, an increase of 0.1 percent on 2023. However, the level of customs duties has effectively doubled in recent years compared to the previous decade, reflecting the transformation of Great Britain into a Third Country in 2021. Turning to country of origin, customs duties on goods originating from China account for a significant amount of customs duty receipts while the value of these goods relative to all imports is small. However, many imports do not result in the collection of customs duties. 84 per cent of the value of goods subject to custom duties were subject to a zero % tariff rate in 2024. The largest decline in custom duties was observed within the commodity class of Organic Chemicals.

Report Author:
Donnchadh O'Donovan

Email: statistics@revenue.ie

Further Revenue statistics on Customs duties can be found here:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/customs-duties/index.aspx>

Annual statistical reports on other tax heads can be found here:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/index.aspx>

Date of publication: 30 April 2025

Table of Contents

<i>List of Tables</i>	2
<i>List of Figures</i>	2
1 Introduction	3
1.1 Overview of customs duties	3
1.2 Overview of receipts	4
2 Payments, Duties and Taxes	5
3 Import Declarations	8
4 Customs Duties by Country	11
5 Customs Duties by Commodity	13
6 Customs Duties by Tariff Rate	15
7 Seasonality	17
8 Importers and Declarants	18

List of Tables

Table 1: Breakdown of customs duties collected	6
Table 2: Additional taxes on imports	6
Table 3: Volume of import declarations	8
Table 4: Value of goods declared on import declarations.	9
Table 5: Declaration of Low value goods and postal consignments.	9
Table 6: Country types listed.	11
Table 7: Customs duties from top 10 countries of origin	11
Table 8: Customs duties from top 5 Countries of Dispatch	12
Table 9: Customs duties from Great Britain	12
Table 10: Customs duties changes by commodity	14
Table 11: Customs duties by tariff rate	16
Table 12: Registered importers by country	18

List of Figures

Figure 1: Customs Receipts	4
Figure 2: Customs Payments	5
Figure 3: Activity in consignments of low value (H1, H6 and H7)	15
Figure 4: Customs duties by Seasonality	17

1 Introduction

This is the second Revenue statistical publication on customs duties. There has been significant change in trading arrangements between Ireland and Great Britain in recent years, alongside substantial growth in eCommerce. In 2024, Revenue processed just over 57 million customs import declarations. By contrast, Revenue processed 1 million customs import declarations in 2020, the last year before changes in Customs formalities between Ireland and Great Britain. The removal of the VAT *de minimis* of €22 on 1 July 2021 is a key factor for the large increase; prior to this, consignments with a value below €22 did not require an electronic import declaration.

This statistical report includes detailed information on customs payments and other taxes associated with imports, import declarations, importers, and customs duties by country and commodity.

1.1 Overview of customs duties

Customs duties in the European Union (EU) are taxes levied on goods imported into the EU customs territory. The EU operates as a customs union where Member States apply a Common Customs Tariff (CCT), a uniform tariff schedule, to imports from non-EU countries.

Tariff rates vary depending on the type of goods imported and their country of origin. The EU classifies goods into different categories based on the Common Customs Nomenclature (CCN), also known as the Harmonised System (HS). Each category is assigned a specific tariff rate, which can be ad valorem (a percentage of the import value) or specific (a fixed amount per unit). The EU has negotiated various trade agreements with non-EU countries and regions, which often include preferential tariff rates or duty-free access for certain goods.

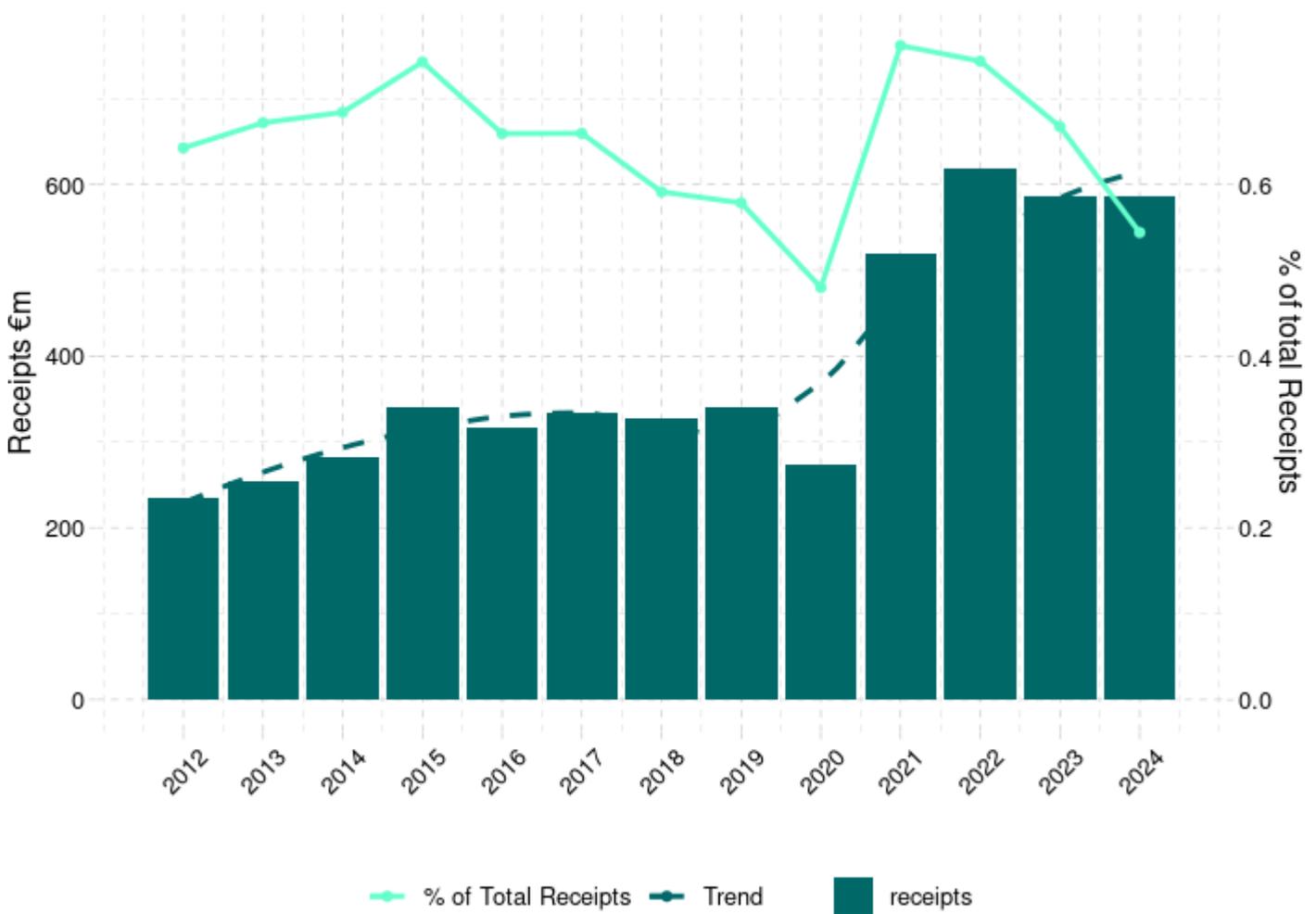
Customs duties are generally calculated based on the customs value of imported goods, which includes the cost of the goods, transportation, insurance, and any applicable taxes or charges. The EU has established rules and guidelines for determining the customs value to ensure consistency and transparency.

Customs duties collected at the EU's external borders contribute to the EU budget. Member States are responsible for the collection of customs duties, according to the rules established by Council Regulation implementing the Own Resources Decision. Member States are required to have adequate control infrastructure to ensure that their administrations, especially their customs authorities, carry out their tasks in an appropriate manner. In recent years Revenue has invested significantly both in staffing and IT infrastructure. For the period 2021-2027, Member States retain 25 per cent of the collected customs duties.

1.2 Overview of receipts

Figure 1 provides an overview of customs duties receipts in recent years. Prior to 2021, receipts were below €400 million annually. The fall in customs duties in 2020 can be attributed to the COVID 19 pandemic, which significantly impacted global trade. Great Britain’s exit from the EU fundamentally changed the trading environment between Ireland and Great Britain. Goods that once moved freely between the two jurisdictions are now subject to customs formalities. Since 1 January 2021, Great Britain is regarded as a third country for trade purposes and customs formalities and other regulatory requirements apply to goods moving to, from and through Great Britain (excluding Northern Ireland¹). Customs receipts have increased on foot of this change.

Figure 1: Customs Receipts



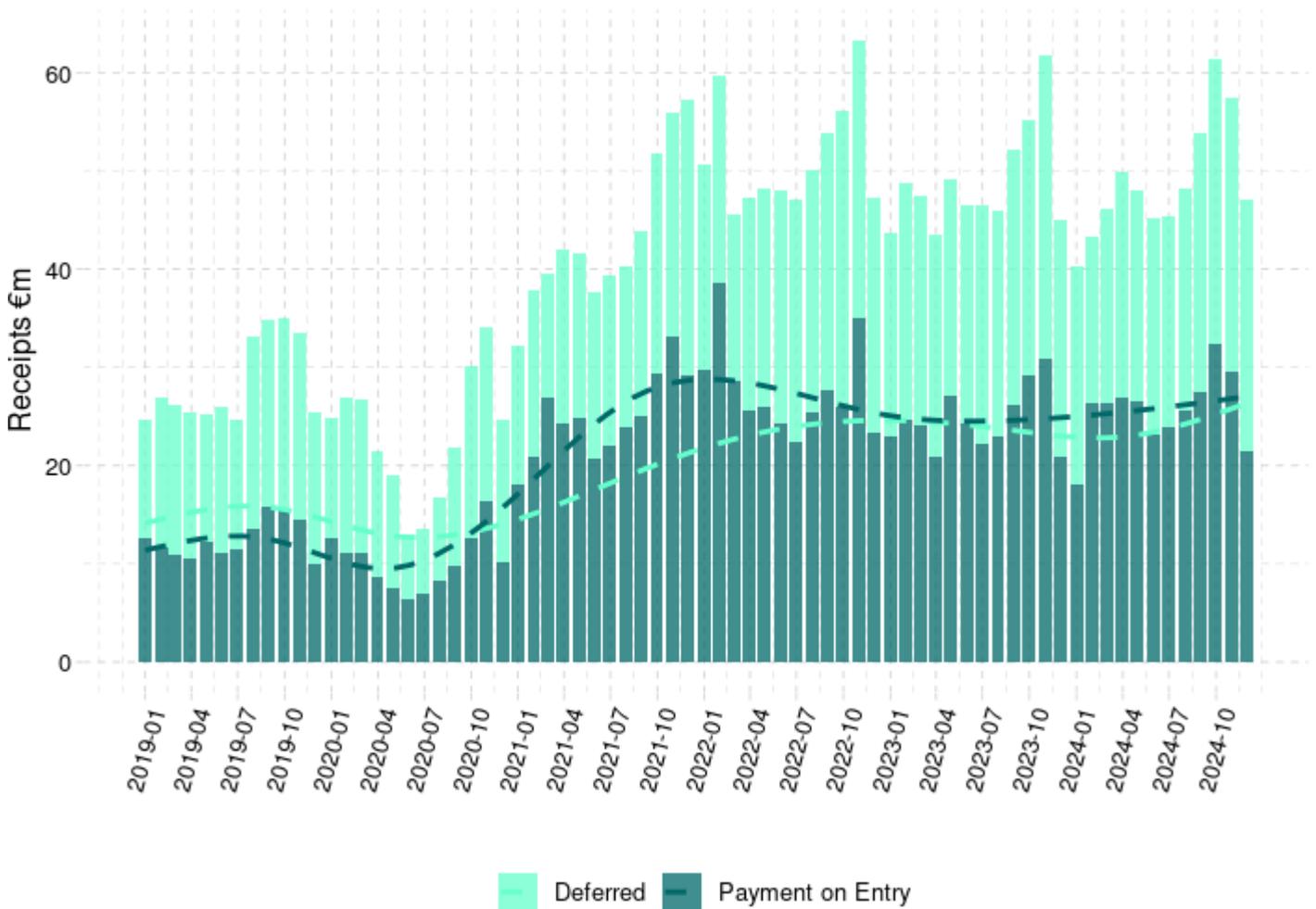
Source: Revenue analysis.

¹ The Windsor Framework ensures that Northern Ireland remains part of the UK’s customs territory but is treated as an EU Member State for trade purposes. This means that customs formalities do not apply to trade between Northern Ireland and the EU. For the purpose of this report the UK is referred to as Great Britain excluding Northern Ireland.

2 Payments, Duties and Taxes

Customs duties are submitted into Revenue either on entry or on a deferred basis. Deferred payments typically relate to liabilities that arose in the previous accounting period. Traders who avail of a deferred payment typically have an established history of payment with Revenue and provide a financial instrument to guarantee payment. Figure 2 below further illustrates the composition of these payment, detailing the proportion collected as cash versus those settled on a deferred basis over the past few years. Since 2021, payments made upon entry have become the dominant component of customs duties collections, driven by a significant increase in taxpayers importing from third countries and the impact of Great Britain’s departure from the customs union.

Figure 2: Customs Payments



Source: Revenue analysis.

A breakdown of the different customs duties collected for the years 2021 to 2024 is provided in the table below. Customs duties on industrial products account for the vast majority of the customs duties collected in a given year.

Table 1: Breakdown of customs duties collected.

Type	2021 €m	2022 €m	2023 €m	2024 €m
Additional duties	16.78	9.54	6.18	7.71
Compensatory interest (inward processing)	0	0	0	0
Customs Penalties	0.17	0.49	0.65	0.69
Customs duties on agricultural products	0.02	-0.04	0	0
Customs duties on industrial products	491.68	595.4	565.0	566.13
Definitive antidumping duties	7.11	11.27	12.98	11.05
Definitive countervailing duties	0.54	0.56	0.44	0.32
Interest on arrears	0.23	0.45	0.26	0.2
Miscellaneous Cash Deposit	0	0	0	0
Provisional antidumping duties	0.37	0	0	0.18
Provisional countervailing duties	0	0	0	0
Total	519.7	617.6	586.1	586.6

Source: Revenue analysis.

In addition to customs duties, other taxes are also collected on import declarations. These taxes are specific to each EU Member State and are not harmonised in the same manner as customs duties. The table below highlights the breakdown of these import related taxes in Ireland, highlighting categories such as excise duties on various alcoholic beverages, mineral oil, and tobacco.

Table 2: Additional taxes on imports

Type	2021 €m	2022 €m	2023 €m	2024 €m
Wine	15.8	19.9	16.9	22.1
Beer	6.5	7.7	9.2	8.9
Spirits	18.5	2.6	7.7	8.6
Intermediate Beverages	12.8	4.1	4.9	4.8
Other Than Cider and Perry	1.0	1.4	1.1	0.7
Mineral Oil	2.1	0	1	0.4
Tobacco	0.5	0.2	0.1	0.3
Cider and Perry	0	0	0.1	0.2
Light Oils	0.1	-	-	-
Other Fermented Beverages	0	0	0	0
Other Oils	0.1	-	-	-
Total Excise	57.4	35.9	41	46
VAT on Import declarations	1,370	1,213	1,015	1,001
Postponed Accounting for VAT*	3,625	6,144	5,795	5,751
Total VAT	4,995	7,357	6,810	6,752

* Only VAT arising from within the Automated Import System (AIS), excluded VAT on Automated Entry Processing (AEP)
Source: Revenue analysis.

VAT is the largest tax imposed on imports (applied on the supply of all goods, with some exemptions under UCC). In 2021, Postponed Accounting for VAT on third country imports was introduced. This was partly in response Great Britain’s exit from the EU to assist businesses with their cash flow. Importers registered for VAT and Customs and Excise are entitled to avail of this scheme. The VAT liability incurred on third country imports is accounted for through the reverse

charge mechanism on the VAT3 return and subsequently classified as Internal VAT. This approach not only eases the financial burden on businesses but also supports efficient tax collection while reducing the administrative burden associated with processing VAT refunds.

3 Import Declarations

The different types of import declarations that a trader can submit are outlined below.

- H1 – Declaration for release for free circulation & for end-use
- H2 – Declaration for customs warehousing
- H3 – Special procedure declaration for temporary admission
- H4 – Declaration for inward processing
- H5 – Declaration for the introduction of goods from special fiscal territories
- H6 – Declaration in postal traffic for release for free circulation
- H7 – Low Value Consignments (Reduced Dataset).

For H1 and H6 declarations, customs duties, VAT, and any applicable excise taxes become due upon release. These categories serve as the primary declarations for the collection of customs duties. H7 covers low-value consignments processed using a reduced dataset. Although these shipments are not subject to customs duties, VAT remains applicable. The streamlined procedures under H7 are particularly useful for accommodating e-commerce and small-scale imports. In contrast, H2 (customs warehousing), H3 (temporary admission), and H4 (inward processing) involve scenarios where tax liabilities are assessed at the time of import; however, payment is deferred or suspended until a subsequent event—such as withdrawal from a warehouse, completion of processing, or re-export. In many cases, when goods from these controlled regimes are eventually released into free circulation, an H1 declaration must be completed.

The main analysis within this report will focus on the information provided by H1, H6, and H7 import declarations, given their significance in the collection of customs duties and VAT.

Table 3 below shows the number of declarations for all types by year released between 2021 and 2024. Revenue processed over 57 million import declarations in 2024 a 14% increase in 2023 ²

Table 3: Volume of import declarations

Type of import declaration	Number of import declaration (million)			
	2021	2022	2023	2024
H1	13.57	23.26	29.93	30.79
H7	4.34	13.95	18.29	24.97
Other declaration types	7.61	3.06	2.16	1.72
Total	25.52	40.27	50.38	57.48

Source: Revenue analysis.

*Only AIS, both AIS and AEP systems in parallel until 31 March 2021

² In addition, Revenue processed approximately 3 million export declarations, bringing the total number of customs declarations to over 60 million in 2024.

The H1 declarations have the largest volume followed by the H7 declarations. When comparing against the value of the goods declared in Table 4, H1 declarations contain the majority of value. The H7 declaration can only be used for Low Value consignments (an import consignment with an intrinsic value of €150 or less).

Table 4: Value of goods declared on import declarations.

Type of import declaration	Value of goods declared €m			
	2021*	2022	2023	2024
H1	46,688	83,534	73,493	65,958
H7	126	435	576	815
Other declaration types	5,615	13,544	11,639	12,563
Total	52,429	97,513	85,708	79,336

Source: Revenue analysis.

*Only AIS, both AIS and AEP systems in parallel until 31 March 2021

The total value of goods subject to custom duties in 2024 was €66.9 billion (H1, H6 and H7) a decrease of €7.3 billion compared to 2023 (€74.2 billion).

Within the H1 and H6 declaration types, a significant number are consignments classified as of negligible value (defined as intrinsic value less than €150). Table 5 below shows the number of declarations and value of goods classified for custom purposes as consignments of negligible value and postal declarations. A very small number of postal declarations are subject to custom duties.

Table 5: Declaration of Low value goods and postal consignments.

Type of import declaration	No of Declarations			Value of Goods €m		
	2022	2023	2024	2022	2023	2024
H1& H6	21,872,279	27,012,355	26,505,155	827	993	1,053
H7	13,954,130	18,285,564	24,967,730	435	576	815
Total	35,826,409	45,297,919	51,472,885	1,262	1,568	1,868

Source: Revenue analysis.

*

In 2024, nearly 31 million H1 declarations were submitted, with 25 million (81%) involving consignments deemed to be of negligible value, a slight decline from the 84% recorded in 2023 as traders increasingly transitioned to using the simplified H7 declaration. The combined value of these low-value consignments reached €1.87 billion in 2024, an increase of €300 million (19%) from the previous year. Additionally, VAT on goods valued at €1,575 million was declared via the Import One Stop Shop (IOSS) system in 2024, while the remaining €293 million was collected at the point of entry. In contrast, in 2023 VAT on goods worth €1,265 million was processed through the IOSS. These shifts highlight the continued expansion of e-commerce activity and illustrate the trend of traders favouring the IOSS system.

Import declarations can be lodged across several locations. In all, there were 35 different locations, with the top 5 lodgement offices handling approximately 97 per cent of all import declarations.

In 2024, Dublin Port was the dominant submission point, processing over 40 per cent of all import declarations. Dublin Airport saw the most significant percentage increase from 2023, with its share rising from 6 per cent to 12 per cent of total import declarations.

4 Customs Duties by Country

Import declarations typically include records of the countries involved in the import process. There can be several different countries recorded on an import declaration. The country of origin and dispatch are some of the mandatory fields in the majority of import declaration types. Where an exporter provides their EORI number, additional details may not be required such as their country.³ The recording of some of the countries involved in the import process is optional for some declaration types. The table below provides some of the common types of countries listed in an import declaration.

Table 6: Country types listed.

Type	Description
Country of Origin	Country where the goods were produced, manufactured, or assembled. It indicates the source of the goods.
Country of Dispatch	Country from which the goods are dispatched or shipped to the importer's country. It may differ from the country of consignment, especially in cases involving transshipment.
Exporter's Country	Country where the exporter of the goods is located.
Importer's Country	Country where the importer of the goods is located. It represents the destination of the imported goods.
Country of Final Destination	The ultimate destination country where the goods will be delivered or used by the importer. It may differ from the importer's country if the goods are intended for further distribution or processing.
Transshipment Countries	Countries where the goods may be temporarily stored or processed during transportation from the exporter's country to the importer's country. Transshipment countries are relevant in multi-leg transportation routes.

Customs duties arising from imports from the top ten countries of origin are provided in Table 7 below (excluding low value goods) . It is worth noting that goods of EU origin exported from the EU and released for free circulation in non-EU countries, that have not undergone processing in these countries, may attract customs duties on the re-importation of these goods into the EU, even if a preferential rate exists between the EU and these countries.

Table 7: Customs duties from top 10 countries of origin

Country of Origin	Customs Duties %			Value of imports %		
	2022	2023	2024	2022	2023	2024
China	45%	44%	44%	10%	10%	11%
European Union	12%	14%	14%	14%	14%	10%
United States	10%	10%	9%	24%	23%	25%
India	5%	5%	6%	1%	1%	1%
Great Britain	4%	5%	5%	20%	18%	18%
Thailand	2%	2%	3%	1%	1%	1%
Vietnam	2%	2%	2%	1%	1%	2%
Turkey	2%	2%	2%	1%	1%	2%
Bangladesh	2%	2%	2%	1%	1%	1%
Brazil	1%	1%	2%	0%	0%	0%

Source: Revenue analysis.

³ The EORI number is discussed further in Section 8.

Customs duties on goods originating from China account for a significant proportion of customs duty receipts while the value of these goods relative to all imports is small. The US remains the country with the highest value of goods subject to customs duties (inc 0%) representing 25% of total imports by value in 2024.

Table 8 below shows the country of dispatch on import declarations. Goods sent from Great Britain account for the largest proportion of customs duties received. Prior to the United Kingdom’s departure from the EU, a significant proportion of goods destined for Ireland came via distribution centres in Great Britain and would have received customs clearance for release into free circulation and Great Britain would have collected the customs duties on behalf of the EU. As Great Britain is no longer part of the EU, Ireland is now required to clear and collect the customs duties on these goods on behalf of the EU.

Table 8: Customs duties from top 5 Countries of Dispatch

Country of Dispatch	Customs Duties %			Value of imports %		
	2022	2023	2024	2022	2023	2024
Great Britain	40%	42%	42%	42%	39%	36%
China	32%	31%	31%	6%	5%	7%
United States	9%	9%	8%	19%	21%	22%
India	4%	4%	4%	1%	1%	1%
Japan	2%	3%	3%	3%	2%	2%

Source: Revenue analysis.

Table 9 highlights the level of activity involving Great Britain where at least one of the following is recorded as Great Britain: the country of dispatch, country of origin, or country of exporter. Compared to Table 8, this table shows a higher share of activity due to the inclusion of additional import declarations related to these transactions.

Most of the additional customs duties collected by Ireland on goods from Great Britain come from declarations where Great Britain is recorded in these various roles, while declarations listing Great Britain solely as the country-of-origin account for just 5 per cent of the customs duties collected in 2024.

Table 9: Customs duties from Great Britain

Country	Customs Duties %			Value of imports %		
	2022	2023	2024	2022	2023	2024
Great Britain	41%	44%	43%	44%	40%	38%
Other	59%	56%	57%	56%	60%	62%

Source: Revenue analysis.

5 Customs Duties by Commodity

The EU determines customs duties based on the customs value of imported goods. The customs value includes the cost of the item, insurance, and shipping costs. A specific percentage called a tariff is applied to the value to determine the customs duty. The tariff rates vary depending on the type of goods being imported and where the goods originate. In addition, an import consignment with an intrinsic value of €150 or less is eligible for low value consignment relief, subject to specific exclusions, so customs duties are not payable, but the consignment is subject to VAT. From 1 July 2021, import VAT is payable on all goods entering the EU, irrespective of their value (previously an exemption of €22 applied). Typically, this VAT is not collected at point of entry but returned through the Import One Stop Shop (IOSS) system.

Examples of some different product types are provided below:

- **Electronics:** Tariff rates for electronics like smartphones, laptops, and tablets can vary. They can range from around 0% for certain types of electronic components to higher rates for finished electronic goods.
- **Textiles and Clothing:** Tariff rates for textiles and clothing vary depending on the material and the country of origin. Some textiles and clothing items might have lower tariff rates if they come from countries with which the EU has trade agreements.
- **Food and Agricultural Products:** Tariff rates for food and agricultural products are quite diverse. Certain products have specific tariffs to protect domestic producers, while others might have lower tariffs to encourage imports.

In 2024, customs duties collected increased slightly from €586 million to €587 million. The table below highlights where most of the changes in customs duties occurred.

Table 10: Customs duties changes by commodity

Commodity	HS	Customs Duties €m			Value €m			Difference €m	
		2022	2023	2024	2022	2023	2024	2023 vs 2022	2024 vs 2023
Organic chemicals	29	27.8	29.1	21.9	9719	11261	3529	1.3	-7.2
Vehicles	87	40.4	51.7	57.2	1517	1922	1888	11.3	5.5
Preparations of meat, of fish or of crustaceans, molluscs	16	14.2	17.5	20.7	193	209	225	3.3	3.2
Preparations of vegetables, fruit, nuts	20	6.3	7.1	9.9	166	193	228	0.8	2.8
Electrical machinery and equip	85	31.5	28.3	30.4	10672	8568	8916	-3.1	2.1
Tobacco and substitutes	24	2.9	6.4	4.6	48	104	75	3.5	-1.8
Articles of apparel etc	61/62	152.5	142.2	144.4	2569	2391	2447	-10.4	2.3
Beverages, spirits, & vinegar	22	5.2	6.3	5.0	388	444	546	1.1	-1.2
ceramic products	69	9.3	8.8	9.8	102	90	97	-0.5	1.1
Preparations of cereals, flour,	19	6.1	6.4	7.4	490	568	618	0.3	1.0
Articles of leather; saddlery	42	10.1	9.8	10.7	210	203	230	-0.3	1.0
Rubber and articles thereof	40	9.9	9.2	10.1	420	351	377	-0.8	0.9
Toys, games and sports requisites	95	11.1	9.0	9.8	546	463	477	-2.0	0.8

Source: Revenue analysis.

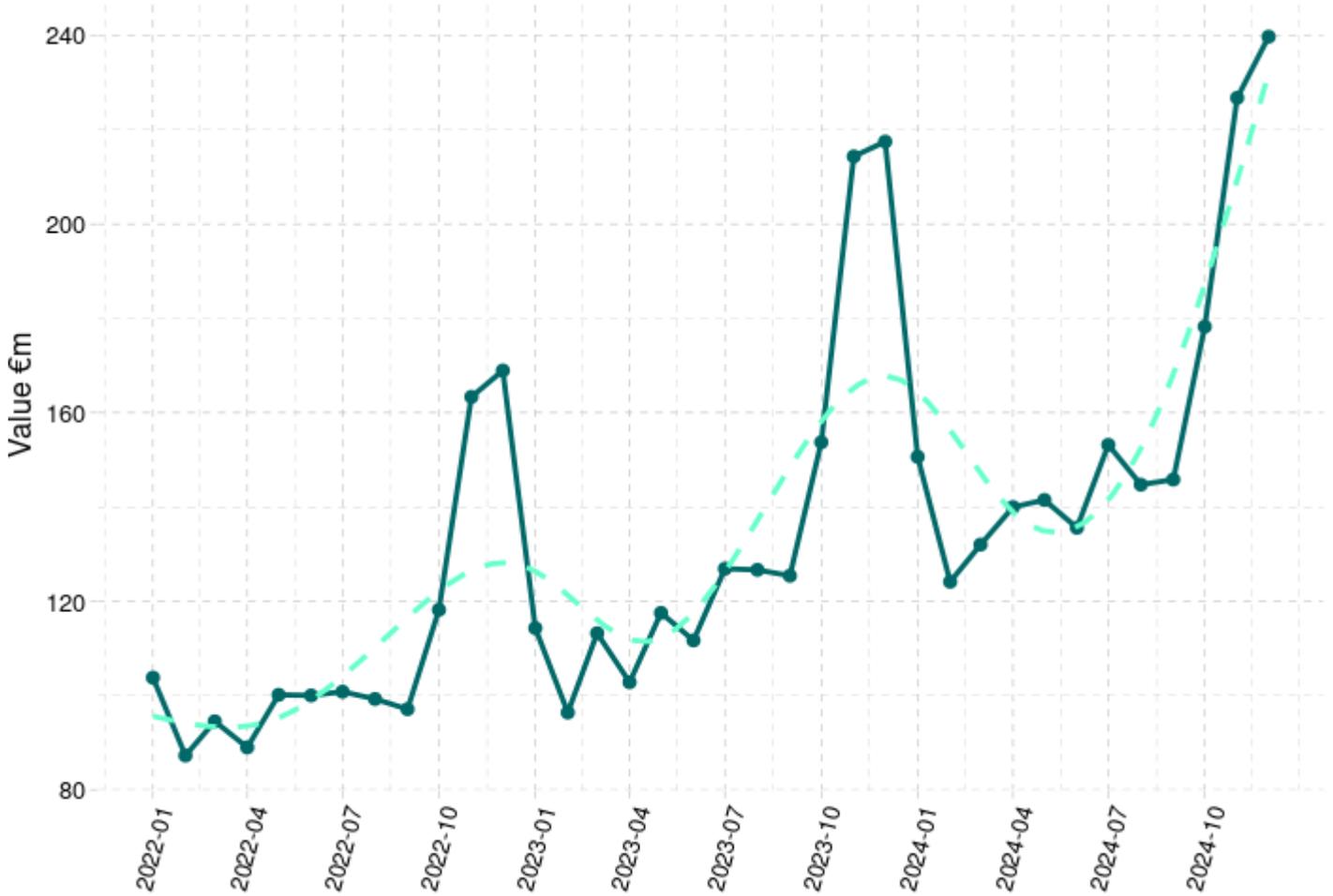
The largest decrease in customs duties for a single commodity group was observed in the importation of Organic Chemicals, while the value of these goods decreased by over 50% there was a 25% decrease in customs duties collected (€7.2 million decline in 2024 compared to 2023). The largest increase in customs duties was observed in the importation of vehicles (a €5.5 million increase in 2024 compared to 2023) however the value of imports declined. Other goods such as certain food products both had increases in values and customs duties in 2024(a €6 million increase in 2024 compared to 2023).

6 Customs Duties by Tariff Rate

As mentioned previously, the H7 declaration can only be used for Low Value consignments (an import consignment with an intrinsic value of €150 or less). However, other import declaration types (i.e. the H1 and H6) can also contain goods of low or negligible value (defined as €150 or less). There are other forms of reliefs and exemptions, and a full list is available on the Revenue website.⁴

Figure 3 below highlights the growth in low value consignments (as recorded on the H1, H6 and H7 declarations combined) over the last three years. Demand for these goods is highest over the Christmas period. There is a large year on year increase in the importation of these goods.

Figure 3: Activity in consignments of low value (H1, H6 and H7)



Source: Revenue analysis.

⁴ <https://www.revenue.ie/en/online-services/support/software-developers/documents/ais/ais-codelists.pdf>

Table 11 below highlights the different tariff rates (rounded to the nearest percentage) that applied to imports in 2023 and 2024. The breakdown below accounts for customs duties on industrial products, which accounts for majority of all customs duties collected. In all, based on the import declarations that were subject to a customs duty, 84 per cent of imported industrial goods by value carried a zero % tariff rate in 2024 down from 86 per cent in 2023. A tariff rate of 12% generated the largest proportion of customs duties in 2024 and 2023 (approximately 24 per cent in both years) followed by a tariff rate of 7% (approximately 15 per cent). Clothing is an example of a commodity subject to the 12% tariff rate, while plastics, organic chemicals and fertilisers are all subject to the 7% tariff rate. The large decline in the value of organic chemicals imported in 2024 explains a large component of the €10m drop at this rate compared to 2023. The table also shows that the value of imported industrial goods which were subject to custom duties in 2024 was approximately €62.5 billion, a decrease of €8 billion compared to 2023.

Table 11: Customs duties by tariff rate

Tariff rates %	Industrial duties (A00) €m		Value €m		Other Duties €m	
	2023	2024	2023	20240	2024	2024
0	0.0	0.0	60,752	52,470	3.3	3.6
1	0.3	0.3	31	24	-	-
2	26.9	27.0	1,402	1,411	0.0	0.1
3	50.2	55.6	1,823	2,020	0.6	0.4
4	39.2	36.0	1,023	943	2.7	3.1
5	30.0	31.6	635	670	1.3	1.5
6	15.2	14.9	257	252	1.6	1.8
7	99.7	89.6	1,527	1,367	0.4	1.3
8	21.4	21.8	272	276	0.3	0.3
9	3.0	3.0	34	34	0.5	0.7
10	51.7	61.6	526	626	-	-
11	3.7	3.7	34	34	-	-
12	140.3	141.6	1,169	1,180	1.7	1.8
13	4.7	5.4	37	43	-	-
14	7.0	7.5	50	53	1.2	1.1
15	1.3	1.4	9	9	0.0	0.0
16	2.8	3.3	18	21	-	-
17	30.8	31.2	183	185	-	-
18	1.9	2.4	11	13	0.0	0.0
Other ad valorem rates	4.9	3.9	22.3	17.7	-	-
Specific duty (e.g. per unit)	35.6	39.7	848	884	3.8	4.0
Total (subject to a customs duty)	570.5	581.4	70,660	62,531	17.2	19.7
Exempted low value Goods* (H1 /H6)	-	-	976	1,038	-	-
Exempted Goods (H7)	-	-	576	815	-	-
Other Exempted goods	-	-	1,996	2,520	-	-
Total all	570.5	581.4	74,208	66,905	17.2	19.7

Source: Revenue analysis.

Note: customs duties in this table refer to what is recorded on declarations, total figure will differ marginally to payment figures in Table 1 due to timing and repayment factors. * Exempted goods include consignments of low value goods, as well as other forms of exemption/relief.

7 Seasonality

Customs duties have a relatively stable seasonal pattern, although the final quarter tends to collect higher customs duties relative to other periods within the year.

Some specific commodities display pronounced seasonality, such as toys (HS code 95), furniture (HS code 94), and perfume (HS code 33), with imports rising faster in the second half of the year as retailers prepare for Christmas and consumer demand. Clothing has a range of seasonal patterns, with knitwear (HS code 61) highest in the second half of the year and other clothing commodities (e.g., HS codes 60,63) having high rates of increases around mid-year. The large decrease in organic chemicals is evident throughout 2024 while returning to high levels in December.

Figure 4: Customs duties by Seasonality



Source: Revenue analysis.

8 Importers and Declarants

An importer is the entity purchasing and bringing the goods into the country while the declarant is responsible for making the necessary declarations to the customs authorities on behalf of the importer to ensure compliance with import regulations. In many cases the declarant will also make payment for the relevant taxes on behalf of their importer. Only registered importers can avail of Postponed Accounting for VAT. A small number of importers are also the declarant and tend to be large entities.

A trader who imports or exports goods into or out of the EU requires an Economic Operator Registration and Identification (EORI) number. The EORI number is valid throughout the EU. It is used as a common reference number for interactions with the customs authorities in any Member State.

The table below provides an overview of the number of importers registered for customs and excise that made import declarations in 2022 to 2024 where the EORI registration was provided.

A number of importers have a non-Irish registered EORI number. As EORI numbers are valid across the EU, any registered trader can use a non-Irish EORI in the Irish system to declare their imports in Ireland.

In 2024 there were 45,935 importers using an Irish EORI number, a small increase on 2023. In total there were traders from 30 different countries recorded as the importer in 2024 compared to 28 countries in 2023.

Table 12: Registered importers by country

Country of Registration	2022	2023	2024
Ireland	44,857	45,623	45,935
PAYE registration	2,263	2,504	1,325
Northern Ireland	852	658	568
Netherlands	377	401	404
Germany	236	249	287
France	175	202	221
Belgium	104	108	117
Italy	78	94	117
Spain	75	66	70
Sweden	34	30	35
Denmark	26	34	29
Austria	26	17	19
Luxembourg	11	14	18
Other Countries	66	89	87
Total Registrations	49,203	50,087	49,241

Source: Revenue analysis.

Where a customs duty (non-zero tariff) was liable, the number of importers fell considerably. In 2024, 29,831 Irish registrations were liable for a customs payment while 43,736 were liable for VAT (excluding VAT zero rated goods).

The person who makes the import declaration or on whose behalf it is made is known as the declarant. In 2024 there were 534 registered declarants using an Irish EORI while an additional 10 registrations were non-Irish and were represented by 4 different countries. The top 20 per cent of declarants accounted for 92 per cent of customs liabilities in 2024 and 93 per cent in 2023 while these same declarants accounted for 82 per cent of import value in 2024 and 80 per cent in 2023.