

AEP Helpdesk Notification - Ref: 009/2016

Subject: Treatment of freight charges for customs valuation purposes in respect of goods transported by air.

Who should read: All those involved in the submission of import declarations.

This Notice updates and replaces AEP Helpdesk Notification Ref 05/2011 dated 3 June 2011, which is hereby cancelled

1. Introduction

Freight charges are an important element of the valuation of goods for customs purposes. A number of recent audits & post clearance checks have identified issues concerning the accuracy of freight charges being declared on import declarations. Where the actual freight charge as invoiced to the customer is known, this is the amount that should be declared for customs valuation purposes, with a deduction for intra community costs where appropriate.

In order to provide clarification in this area, it is considered timely to issue a notification for importers and agents on the method for calculating the amount of airfreight charges to be declared for customs valuation purposes.

2. Obligations

In cases where the actual freight charge is known at the time of preparing the customs declaration, such charge should be used when calculating the value of the consignment for customs purposes. The transport cost incurred after the arrival into the customs territory of the Community shall not be included in the customs value, provided that such cost is distinguished from the total charge, i.e., the split is provided.

In cases where the operator is unable to differentiate between the proportion of the costs arising before and after arrival in the community, the percentages laid down in Annex 23-01 to Commission Implementing Regulation (EU) 2015/2447 may be applied to the whole amount of the charge, for the purposes of deducting the transport costs incurred within the Community;

In cases where the actual airfreight charge is not known at the time of customs clearance, the equivalent of that charge will apply (as ascertained from the tariff of the carrier in question for the same journey or reverse journey and for the same type of consignment) and the Annex 23-01 discount can be applied.

3. Queries

For queries on the content of this notification please contact:

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