

Notes on Completion of Application Form

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

All questions must be completed in black ink and in block capitals. Applications for BOI should be made only in respect of proposed commercial transactions and should contain all the particulars necessary to arrive at an origin decision. An application must be in respect of only one type of good, for example goods, products or items relating to a single customs nomenclature code.

The completed application form together with any accompanying samples and so on should be sent to the Classification, Origin and Valuation Unit, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary, E45 T611.

Telephone: +353 1 738 3676.

Email: originsection@revenue.ie

Question 1: The applicant may be the actual importer or exporter or agent. If the applicant is an agent, Question 2 must be completed also in respect of the designated holder.

Question 3: State whether the binding information required is for preferential or non-preferential purposes and for importing or exporting.

Question 4: (a) This description should be sufficiently detailed to enable the goods to be identified (and classified in the European Union customs nomenclature (TARIC)).
(b) 8-digit combined nomenclature, as shown in the European Union TARIC should be inserted here.

Question 5: In so far as it is relevant, the composition of the goods and the methods used to determine their composition. The TARIC sometimes shows subdivisions, for example in the case of agricultural products according to the percentage composition of the goods. In such cases the percentage breakdown should be shown here.

Question 6: In so far as it is relevant, the ex-work price should be given.

Question 7: The applicant is invited to express a view as to the country of origin envisaged.

Question 8: The particular rule which is considered to be satisfied and an explanation as to how the rule was satisfied. As necessary, the explanation should include details of the materials used in the manufacture of the goods, their tariff classification and cost.

Use separate sheet if necessary to give further details.

Question 9: Any samples, photographs, plans, catalogues or other documents available relative to the composition of the goods or their constituent materials which may illustrate the working or manufacturing process which those materials have undergone should be attached as annexes if necessary.

Question 10: An indication as to whether the applicant or the proposed holder has previously applied for BOI for identical or similar goods should be given here. Details with regard to that application should also be included. Any knowledge on the part of the applicant or the proposed holder of the existence of earlier BTI (Binding Tariff Information) or BOI (Binding Origin Information) in respect of goods of the same kind should be indicated, quoting references.

Question 11: Indicate the name and address of the court, the reference number of the case pending and / or the judgement, and any other relevant information.

CONFIDENTIALITY: In relation to Questions 5, 6, 8 and 9 in particular, any information supplied, which is to be treated as confidential, should be clearly indicated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](#) page on www.revenue.ie. Details of this policy are also available in hard copy upon request.