A Revenue Guide to Importing Goods through the Post

Revenue

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1. What is this Guide about?

This Guide has been produced by Revenue to describe the tax and duty implications of importing goods through the post from outside of the European Union (E.U.). In general when goods are imported into, or received in, Ireland from a country outside of the E.U. they become liable to import charges (these are explained in Section 5 below). These goods may for example, have been purchased over the Internet or from a mail order catalogue or may have been sent as a gift by a relative or friend abroad. There are some instances where relief from import charges is available. These are detailed in Sections 10 and 11 below.

For general information on Postal matters you should contact An Post or access their website **www.anpost.ie**

2. Definitions

For the purpose of this Guide the following definitions shall apply:

Package – is a letter, parcel, packet or any other article transmissible by post; and

DTI – Is a system which allows the importer or their agents to clear consignments at import by lodging an electronic declaration to Revenue.

3. Do all packages require a customs declaration?

Yes. Under international postal agreements all packages received from outside of the E.U. require a customs declaration, which is usually completed by the sender. The declaration should include a description of the goods, the value and whether they are gifts or commercial items. It usually takes the form of a CN 22 or CN 23, which is attached to the outside of the package. These forms are available from An Post and are similar to forms used by all postal administrations.

- A CN 22 form is completed for packages which are under 2kgs in weight or valued less than €300. A sample of this form and instructions on how it should be completed are contained in Annex 1.

- A CN 23 form is completed for packages valued in excess of €300. This is usually attached to the outside of the package using a plastic wallet available at the post office. A sample of this form and instructions on how it should be completed are contained in Annex 2.

4. Goods valued in excess of €1,000

Completion of an electronic customs declaration is required for importations of a declared value in excess of €1,000. In these cases a Notice of Arrival is sent by Revenue at the postal depot to the addressee asking them to clear the goods by lodging an electronic customs declaration. If you are not connected to Revenue's DTI

system you may employ the services of a Customs Clearance Agent to clear your goods through Customs on your behalf (see the yellow pages in the telephone directory for a list of Agents).

5. Import charges explained

Import charges may comprise of Customs Duty, Excise Duty and VAT. Occasionally Anti-Dumping Duty and/or Countervailing Duty are also imposed.

Customs Duty is normally calculated as a percentage of the value. The percentage varies depending on the type of goods and the country of origin. Customs Duty is charged on the price paid for the goods including local sales taxes plus postage, packaging and insurance costs. Further information on rates of customs duty may be obtained by accessing **Taric** or by e-mailing **tarclass@revenue.ie**.

Excise Duty is charged on alcohol and tobacco products and is in addition to Customs Duty. The Excise Duty on wines and spirits depends on the volume of alcohol and whether wine is still or sparkling. Excise Duty on cigarettes is based on a percentage of the recommended retail price combined with a quantity charge whilst that on other tobacco products is based on the net weight. Information on the current rates of Excise Duty is available by accessing **Excise Duty Rates** on the Revenue Website.

Value Added Tax is charged at the point of importation at the same rate that applies to similar goods sold in this country. The value of the goods for the purpose of calculating the amount of VAT payable at import is their value for customs purposes, described above, increased by the amount of any duty or other tax (but not including VAT). Further information may be obtained from your local Revenue Office. Alternatively, a detailed list of VAT rates is available on the Revenue website or by accessing the following link **VAT Rates.**

Anti-Dumping Duty is imposed by the European Commission and provides protection to EU industry against the dumping of goods from non-EU countries at prices that are substantially lower than the normal commercial value. Similar to Customs Duty, it is normally charged as a percentage of the value of the goods plus postage, packaging and insurance.

Countervailing Duty is similar to Anti-Dumping Duty, but levied when Government subsidies in the country of origin or export are deemed to have resulted in goods being imported into the EU at prices substantially lower than the normal commercial value. Again, it is usually charged as a percentage of the value of the goods plus postage, packaging and insurance.

6. An Post Handling fee

Any package that attracts import charges will also incur an An Post handling fee which is currently €10.

7. Examples of how duties are calculated.

The following table illustrates how import charges are calculated.

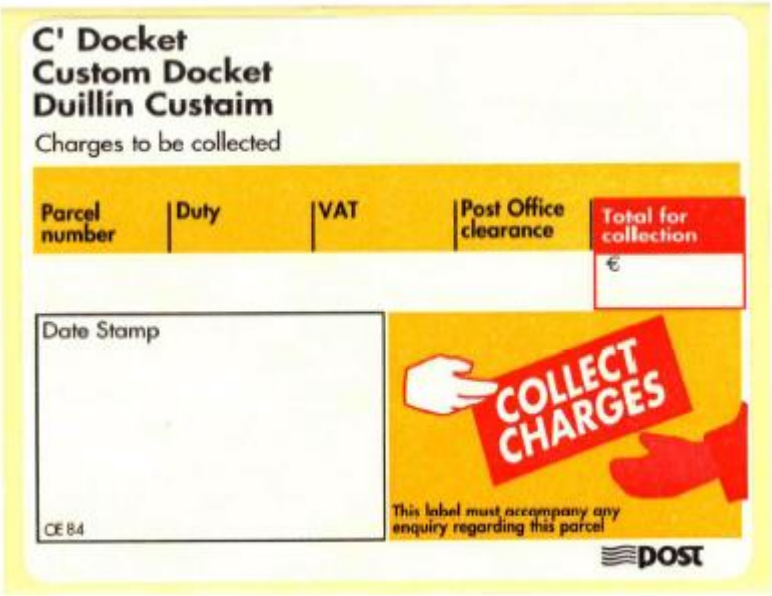
Goods	Invoice Price	Postage and Insurance	Value for Customs Purposes	Customs Duty	Value for VAT purposes	VAT	An Post Handling fee	Total Charges	Total Cost
Designer Jeans	$235 €173	$18 €13	€186	12% €22.32	€208.32	23% €47.91	€10	€80.23	€266.23
Digital Camera	$410 €301	$45 €33	€334	0% 0	€334	23% €76.82	€10	€86.82	€419.82

8. Exchange Rates.

Information on the latest exchange rates may be obtained by accessing the following link Exchange Rates. These rates, which are governed by E.U. legislation, are updated monthly.

9. How do I pay the relevant charges?

An Post will attach a Customs Docket, similar to that shown below, to your package with details of the amount of import charges owing. You will need to pay this amount to An Post before they will release your package to you.


C' Docket
Custom Docket
Duillín Custaim
Charges to be collected

Parcel number	Duty	VAT	Post Office clearance	Total for collection
				€

Date Stamp

CE 84

COLLECT CHARGES

This label must accompany any enquiry regarding this parcel

POST

10. Can I query a customs charge?

Yes. If you have a query on a specific customs charge you should contact Revenue staff at the postal depot shown on the date stamp area of the Customs Docket with the precise details of your package i.e. the parcel number, the sender's declaration and the part of the packaging with your address on it. Alternatively, you can have your parcel returned to the postal depot for reassessment.

E-mail contact details for the customs parcel depots are as follows:
Portlaoise - **parcelpost@revenue.ie**
Athlone – **athlonepost@revenue.ie**
Dublin Mail Centre – **dmc@revenue.ie**

11. Consignments of Negligible Value (€22)

Consignments not exceeding an intrinsic value of €150 may be imported from outside the EU without payment of Customs Duty. (Intrinsic value is the value of the goods alone and does not include insurance and freight). Consignments not exceeding a total customs value of €22 may be imported without payment of VAT. (Customs value or CIF value is the value of the goods plus insurance and freight (which includes postage costs). **However, there is no relief for importations of tobacco, tobacco products, alcohol products, perfumes or toilet waters irrespective of their value**.

VAT liability amounting to less than or equal to €6 will not be collected. **No similar rule applies in the case of Customs Duty or Excise Duty.**

It is important to note the duty free allowances referred to in Travellers Information notice as follows:

- **Information for Travellers Arriving in Ireland from Member States of the European Union**
- **Information for Travellers Arriving in Ireland from Countries Outside of the European Union**

do not apply to postal importations as to qualify you must accompany the goods.

12. Are there import charges on gifts?

In summary, gifts valued up to **€45** correctly declared, sent from a private person outside of the E.U. to another private person within the E.U. with no commercial intent

and which are of an occasional nature, such as a birthday or anniversary, are allowed relief from payment of Customs Duty and VAT.

This €45 threshold also applies to gift consignments of Alcohol, Tobacco products, perfume and toilet waters but only within the quantities given against each of the goods listed in the table below. **The relief only applies to Customs Duty in the case of these goods.**

Type of Goods	**Allowances**
**Tobacco Products	▪ 50 cigarettes; or ▪ 25 cigarillos (cigars with a maximum individual weight of 3 gms); or ▪ 10 cigars; or ▪ 50 gms of tobacco; or ▪ A proportional assortment of the different products.
**Alcohol	▪ 1 litre of distilled beverages and spirits over 22% volume; or ▪ 1 litre of fortified or sparkling wine, and some liqueurs of 22% volume or less; and ▪ 2 litres of still wine.
*Perfume and toilet waters	▪ 50 gms of perfume; or ▪ 0.25 litres of toilet water.

It should be noted that there is **no similar relief from Excise duty or VAT on these goods.
*There is **no similar relief from VAT** on these goods.

Full details on gift consignments are contained in **Information Notice PN 1179.**

There are a number of other circumstances where relief from some or all import charges may be available. If you think your goods qualify for relief you should contact your local **Revenue Office**. In all such cases your package should be clearly marked with details of the relevant relief claimed and all supporting documents must be included in a clear plastic envelope attached to the outside of the package marked 'Customs Documents'.

13. Undeclared goods

Any information omitted from the customs declaration can lead to delays in receiving your package, as it will need to be opened to ascertain if the goods are liable to import duties. Generally, Revenue will write to the addressee requesting a copy of the

purchase invoice for the goods or where this is not available a pay-pal receipt or a print-out from the internet detailing how much the goods cost. If a reply is not received within 14 days the package may be returned to the sender.

As an incorrect or false declaration may lead to seizure of your package, it is important that you inform the sender of the necessity to complete the declaration accurately with all the necessary information.

14. Prohibitions and Restrictions

Certain goods such as drugs, indecent or obscene material, weapons, endangered species and counterfeit foods are prohibited from being brought into the country under any circumstances. Their attempted importation through the postal system will result in seizure. Certain other goods may only be imported with a licence issued by the appropriate authorities e.g. meat or meat products require a licence from the Department of Agriculture and Food.

A full list of prohibited or restricted items is contained in **Prohibitions and Restrictions**

15. My Goods have been seized what can I do?

Seized goods may be validly claimed by the person from whom they have been seized, or by their owner, or a person authorised by him/her. To be valid, a claim must:

- Be made within one calendar month from the date of seizure;
- Be made in writing;
- Be addressed to the Officer who seized the goods or to the District Manager in whose area the goods were seized or, to Revenue, National Prosecution and Seizure Office, Áras Áiligh, Bridgend, Co. Donegal; and
- Clearly state the claimant's full name and address.

When a valid claim is received, Revenue may:

- Offer settlement terms; or
- Institute legal proceedings for the forfeiture of the goods.

If a valid claim is not received, the goods are by law deemed to be forfeit to the State and Revenue may dispose of them.

When an excise offence is committed, in addition to seizure of the goods, the offender is liable to prosecution.

16. Can I appeal a decision made by Revenue?

Yes. If you are aggrieved by a decision made by Revenue you should outline the basis for your appeal in writing enclosing the related documents and forward it to the person

from whom you received the written decision within 30 days of that decision. Any duty under dispute must normally be paid or secured before the appeal can be processed. Further information on Appeals is contained in **Information Notice C & E No. 5** and/or **Information Notice C & E No. 6.**

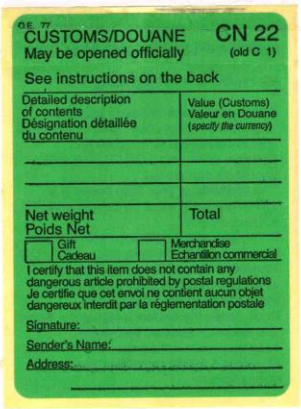
17. Further information

Further information on Importing Goods through the Post may be obtained by contacting your local Revenue Office.

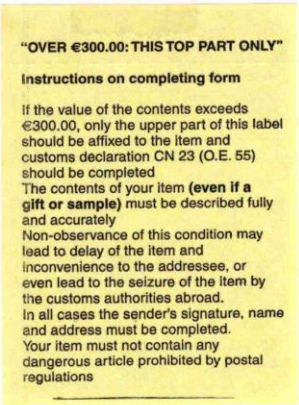
Annex 1

Annex 1 – CN 22

Front of Label


O.E. 77
CUSTOMS/DOUANE
May be opened officially
CN 22
(old C 1)
See instructions on the back
Detailed description of contents
Désignation détaillée du contenu
Value (Customs)
Valeur en Douane
(specify the currency)
Net weight
Poids Net
Total
Gift
Cadeau
Merchandise
Echantillon commercial
I certify that this item does not contain any dangerous article prohibited by postal regulations
Je certifie que cet envoi ne contient aucun objet dangereux interdit par la réglementation postale
Signature:
Sender's Name:
Address:

Back of Label


"OVER €300.00: THIS TOP PART ONLY"

Instructions on completing form

If the value of the contents exceeds €300.00, only the upper part of this label should be affixed to the item and customs declaration CN 23 (O.E. 55) should be completed
The contents of your item **(even if a gift or sample)** must be described fully and accurately
Non-observance of this condition may lead to delay of the item and inconvenience to the addressee, or even lead to the seizure of the item by the customs authorities abroad.
In all cases the sender's signature, name and address must be completed.
Your item must not contain any dangerous article prohibited by postal regulations

Annex 2

Annex 2 – CN 23

Front of Label

The item/parcel may be opened officially

RECEIPT

POST

BEFORE COMPLETING THIS FORM, READ INSTRUCTIONS ON BACK CAREFULLY!

Your goods may be subject to restrictions

From

Name

Sender's Customs reference (if any)

Business

Street

Postcode City

Country

Addressee's daytime contact telephone No.

To

Name

Insured value – Words figures

Business

Street

Importer's reference (if any) (tax code/VAT No/importer code) (optional)

Postcode City

Country

Importer's telephone/fax/e-mail (if known)

Detailed description of contents (1)	Quantity (2)	Net weight (in kg) (3)	Value (5)	*For commercial senders only* HS tariff number (7)	Country of origin of goods (8)

Please indicate service required (tick one box)

☐ International Priority ☐ International Economy

Total gross weight (4) Total value (6)

Postal charges/Fees (9)

Category of item (10)

☐ Gift ☐ Commercial sample Explanation:

☐ Documents ☐ Returned goods

☐ Other

Office of origin/Date of posting

Number of parcels certificates and invoices

Insured value SDR

Comments (11): (eg: goods subject to quarantine, sanitary/phytosanitary inspection or other restrictions)

Total gross weight of the parcel(s) Charges

☐ Licence (12) Licence number(s)

☐ Certificate (13) Certificate number(s)

☐ Invoice (14) Invoice number

Item/Parcel Barcode Number

IE

I certify that the particulars given in this customs declaration are correct and that this item does not contain any dangerous article prohibited by legislation or by postal or customs regulations

Date and sender's signature (15)

In case of non-delivery
Return to Sender
in accordance with delivery standard

CN 23 - Back of Label

Instructions

To clear your item, the Customs in the country of destination need to know exactly what the contents are. You must therefore complete your declaration fully and legibly; otherwise, delay and inconvenience may result for the addressee. A false or misleading declaration may lead to a fine or to seizure of the item.

Your goods may be subject to restrictions. It is your responsibility to enquire into import and export regulations (prohibitions, restrictions such as quarantine, pharmaceutical restrictions, etc.) and to find out what documents, if any (commercial invoice, certificate of origin, health certificate, licence, authorisation for goods subject to quarantine (plant, animal, food products, etc.) are required in the destination country.

Commercial item means any goods exported/imported in the course of a business transaction, whether or not they are sold for money or exchanged.

Give a detailed description of each article in the item, e.g. “men’s cotton shirts”. General descriptions, e.g. “spare parts”, “samples” or “food products” are not permitted.

Give the quantity of each article and the unit of measurement used.

(3) and (4) Give the net weight of each article (in kg). Give the total weight of the item (in kg), including packaging, which corresponds to the weight used to calculate the postage.

(5) and (6) give the value of each article and the total, indicating the currency used (e.g. CHF for Swiss francs).

(7) and (8) The HS tariff number (6-digit) must be based on the Harmonized Commodity Description and Coding System developed by the World Customs Organization. “County of origin” means the country where the goods originated, e.g. were produced/manufactured or assembled. Senders of commercial items are advised to supply this information as it will assist Customs in processing the items.

Give the amount of postage paid to An Post for the item. Specify separately any other charges, e.g. insurance.

Tick the box or boxes specifying the category of item.

(11) Provide details if the contents are subject to quarantine (plant, animal, food products, etc.) or other restrictions.

(12), (13) and (14) If your item is accompanied by a licence or a certificate, tick the appropriate box and state the number. You should attach an invoice for all commercial items.

(15) Your signature and the date confirm your liability for the item.