

# A Guide to Customs Import Procedures

*Note: It should be noted that these guidelines are intended for general information purposes only and do not purport to be a legal document.*



# CONTENTS

<b>1. Introduction.....</b>	<b>4</b>
What is this Guide About? .....	4
What does Importation mean?.....	4
Why would I come into contact with Revenue? .....	4
What goods are Prohibited or Restricted? .....	4
<b>2. Overview of Importing.....</b>	<b>5</b>
Pre-Arrival of the goods in the EU .....	5
Arrival of the goods in the EU .....	5
Where can the goods be brought to?.....	5
What places are approved? .....	5
Goods arriving through another Member State.....	5
What must I do when the goods arrive? .....	5
Can I use an agent to work on my behalf? .....	6
How are Customs Duties set? .....	6
<b>3. Declaring Goods for Customs purposes .....</b>	<b>7</b>
How do I declare my goods to Revenue? .....	7
How do I make a declaration? .....	7
What are the main features of an electronic customs declaration? .....	7
Commodity Code Explained .....	7
Customs Procedure Code .....	7
General Valuation Statement (G563A) .....	8
Rates of Exchange .....	8
What charges may be payable? .....	8
How are these charges calculated?.....	8
Examples of how duties are calculated.....	9
How do I pay the relevant charges? .....	9
What documents need to accompany my declaration? .....	10
Can I obtain Relief from payment of duties? .....	10
<b>4. Simplified Procedures.....</b>	<b>11</b>
General.....	11
<b>5. Electronic Customs .....</b>	<b>12</b>
General.....	12
Import Control System (ICS).....	12
Economic Operators' Registration and Identification System (EORI) .....	12
Authorised Economic Operator (AEO).....	13
What does (AEO) status mean and how can it benefit me? .....	13
Are there different types of AEO Certificate? .....	13
How do I obtain AEO status?.....	13
<b>6. Special Procedures .....</b>	<b>14</b>

What are Special Procedures? .....	14
End-Use.....	14
What is End-Use? .....	14
How can I obtain End-Use Relief? .....	14
Applications and Further Information .....	14
Inward Processing .....	14
What is Inward Processing? .....	14
How can I obtain Inward Processing Relief? .....	15
Applications and Further Information .....	15
Outward Processing .....	15
What is Outward Processing? .....	15
How can I obtain Outward Processing Relief?.....	16
Applications and Further Information .....	16
Returned Goods Relief .....	16
What is Returned Goods Relief? .....	16
How can I obtain Returned Goods Relief?.....	16
Customs Warehousing .....	17
What is Customs Warehousing?.....	17
How can I operate a Customs Warehouse? .....	17
Applications and Further information .....	17
Temporary Admission Relief.....	18
What is Temporary Admission Relief?.....	18
How can I obtain Temporary Admission Relief? .....	18
Further information .....	19
<b>7. Miscellaneous Issues .....</b>	<b>20</b>
Preferential Trade Agreements.....	20
Generalised System of Preferences (GSP) .....	21
Tariff Quotas .....	22
My Goods have been seized what can I do? .....	22
Can I appeal a decision made by Revenue? .....	22
<b>Appendix 1 – Further Information .....</b>	<b>24</b>

# 1. Introduction

## What is this Guide About?

This guide is for anyone whether in business or not, who wishes to bring goods into Ireland from outside the European Union (EU). At present there are 28 Member States of the EU as follows: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Republic of Croatia, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

The guide has been designed to give a better understanding of the procedures involved when importing goods and the requirements of Revenue's Customs Service in this regard. While we briefly touch on Excise Duty and VAT, more information on these taxes may be obtained by contacting your [Local Revenue Office](#). Section 2 deals with the general aspects of importing and is a good place to start reading before moving on to the other, more specific sections.

## What does Importation mean?

In the context of this guide, importation means bringing goods into Ireland from any country outside of the EU for personal or commercial reasons.

## Why would I come into contact with Revenue?

Revenue's Customs Service is in charge of controlling imports into Ireland for customs purposes and on behalf of other Government Departments. All goods imported into Ireland must be declared to Revenue on arrival. Among other things, Customs Officers make sure that any goods declared for import are moving legally and are not prohibited or restricted.

## What goods are Prohibited or Restricted?

Certain goods such as drugs, indecent or obscene material, specific weapons and counterfeit goods are prohibited from being brought into the country under any circumstances. Their attempted importation 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 Food and the Marine](#) and endangered species require a licence from the [National Parks and Wildlife Service](#).

A full list of prohibited or restricted items is contained in [Prohibitions and Restrictions](#)

## **2. Overview of Importing**

### **Pre-Arrival of the goods in the EU**

An electronic safety and security declaration called an Entry Summary Declaration (ENS) must be lodged by the Carrier of the goods with the Customs Authorities at the office of first entry in advance of arrival of the goods. This is done using the Import Control System (ICS). (See [Part 5](#) of this Guide for further information on ICS.)

### **Arrival of the goods in the EU**

This section outlines where the goods should be brought to and what you, as the importer, are required to do once they have arrived in the EU.

### **Where can the goods be brought to?**

Goods may be imported or landed only at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue official. Goods landed contrary to this are liable to forfeiture. All goods, which arrive at an approved place, must be presented to Revenue.

### **What places are approved?**

The following places are approved in Ireland:

- for goods imported by sea, an approved sufferance wharf – in practice, any of the main ports;
- for goods imported by air, an approved Customs airport. The only approved Customs airports are Dublin, Cork and Shannon; and
- for goods that are not cleared by Revenue at a port or airport, an approved premises such as a transit shed, container compound, a transit depot or a temporary storage premises

### **Goods arriving through another Member State**

If your goods arrive in another EU Member State but you intend to clear them in Ireland for customs purposes, they must travel under a transit procedure. Further details on transit can be found in [Public Notice 1187](#).

Transit rules apply to your goods until they reach an approved office of destination.

### **What must I do when the goods arrive?**

Once your goods arrive at an approved place they must be presented to Revenue by the person who brought the goods into the State - “presented” means informing Revenue, usually in the form of a manifest, that the goods have arrived and are available for customs control.

**What happens once goods are presented to Revenue?**

Once they are presented to Revenue at the place of landing or are removed to an approved Premises, goods may be assigned to an approved treatment or use or brought to a temporary storage facility (maximum duration 90 days).

**What does “approved treatment” mean?**

Approved treatment can be any one of the following:

- the placing of goods under a Customs Procedure (see next paragraph);
- the entry of goods into warehouse;
- the re-exportation of the goods from the customs territory of the Community;
- the destruction of the goods; or
- their abandonment to the Exchequer.

**What are “Customs Procedures”?**

The following are Customs Procedures:

- release for free circulation;
- transit;
- customs warehousing;
- temporary admission;
- end-use
- inward processing
- outward processing; and
- export.

**Can I use an agent to work on my behalf?**

You can appoint a representative to work on your behalf. The type of representation may be either direct or indirect. Direct representatives act in the name of and on behalf of another person. Indirect representatives act in their own name but on behalf of another person.

**How are Customs Duties set?**

The customs duty rates chargeable on imported goods from outside of the EU are set out by the EU Commission in a Regulation commonly known as the Combined Nomenclature (CN). These duty rates are common across the 28 Member States. The CN is updated every year in order to take account of changes in requirements relating to statistics and commercial policy, to fulfil international commitments and to allow for technological and commercial developments.

### **3. Declaring Goods for Customs purposes**

#### **How do I declare my goods to Revenue?**

This section outlines what documentation you require to complete a customs declaration, what import charges may apply and how these charges are calculated.

#### **How do I make a declaration?**

Goods imported into the EU must be declared to Revenue electronically through the Direct Trader Input (DTI) facility. This system allows importers or their agents to clear consignments at import by lodging an electronic Customs declaration to Revenue. Further information on this system is available on our leaflet [Direct Trader Input \(DTI\) via the Revenue Automated Entry Processing System \(AEP\)](#).

#### **What are the main features of the electronic Customs declaration?**

Two of the most important pieces of information required in the electronic Customs declaration are the:

- Commodity Code (also called Tariff Heading, Tariff Code, Classification Code or Harmonisation (HS) Code); and
- Customs Procedure Code.

All of which have a significant impact on the duty due and how the consignment is treated.

#### **Commodity Code Explained**

A Commodity Code for imports is a ten-digit number which equates to the description of the goods being imported, from which the rate of duty can be determined. Information on Commodity Codes may be obtained by accessing an EU database called [Taric](#). This database allows you to search for a Commodity Code by submitting a description or part description of the product in question. In addition, you may input the tariff code and find information on the duty rate, the product's description or any restrictions that may apply to the product. Alternatively, a Commodity Code can be obtained by contacting our Classification, Origin and Valuation Unit [tarclass@revenue.ie](mailto:tarclass@revenue.ie). That Unit also issues Binding Tariff Information (BTI) which is an EU-wide system that provides traders with tariff classification decisions which are legally binding throughout the EU.

#### **Customs Procedure Code**

The Customs Procedure Code describes the procedure and/or regime under which the goods are to be placed. It is required on all electronic customs declarations.

## **General Valuation Statement (G563)**

Goods valued in excess of €20,000 require completion of a declaration of value in addition to the completion of the electronic Customs declaration. If you buy goods regularly from the same supplier(s), instead of completing a declaration every time you import a consignment, you can register a “long term” declaration, called a General Valuation Statement (G563), with your Local Revenue Office. The declaration of value will remain valid for a period of three years as long as the particulars remain the same. Further details may be obtained from [origin@revenue.ie](mailto:origin@revenue.ie)

## **Rates of Exchange**

Invoices declared in currencies other than Euro will need to be converted to Euro to correctly assess the import duty owing. Information on the latest exchange rates may be obtained by accessing the following link [Exchange Rates](#). These rates, which are governed by EU legislation, are updated monthly.

## **What charges may be payable?**

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

## **How are these charges calculated?**

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 shipping, packaging and insurance costs. Further information on rates of customs duty may be obtained from [Taric](#) or by e-mailing [tarclass@revenue.ie](mailto:tarclass@revenue.ie).

Excise Duty is charged on alcohol, tobacco and oil 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. Excise Duty on oil is charged per 1,000 litres and is dependant on the type of oil (i.e. Light Oil, Heavy Oil, Liquefied Petroleum Gas or Substitute fuel). Information on the current rates of Excise Duty is available by access the following link [Excise Rates](#).

VAT 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 shipping, packaging and insurance.

Countervailing Duty is similar to Anti-Dumping Duty, but is 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 shipping, packaging and insurance. Further information on both Anti-Dumping and Countervailing Duty may be obtained by accessing our public notice [Traders Guide to Anti Dumping Duty and Countervailing Duty](#)

### **Examples of how duties are calculated.**

The following table illustrates how import charges are calculated on consignments of goods.

<b>Goods</b>	<b>Invoice Price</b>	<b>Shipping and Insurance</b>	<b>Value for Customs Purposes</b>	<b>Customs Duty %</b>	<b>Value for VAT Purposes</b>	<b>VAT %</b>	<b>Total Charge</b>	<b>Total Cost</b>
Digital Cameras	€300	€33	€333	0% 0	€333	23% €76.59	€76.59	€409.59
Adult Footwear	€450	€56	€506	17% €86.02	€592.02	23% €136.16	€222.18	€728.18

### **How do I pay the relevant charges?**

Once your electronic customs declaration has been lodged and accepted by Revenue, payment must be secured before your goods are released. Payments can be made by Bankers Draft, Postal Order or Guaranteed Cheque.

Alternatively, if you are a DTI user, payment may be made by means of Deferred Payment (Bank Direct Debit) Scheme, and/or Payment on Account methods. The declarant must indicate on the electronic Customs declaration whether payment is to be made by means of Deferred Payment or otherwise.

### **What documents need to accompany my declaration?**

When you use DTI and submit your declaration electronically, you must retain accompanying documents for customs inspection/audit for a period of three years from the end of the year in which the goods are released from Revenue control.

Examples of supporting information required are:

- the invoice on which the Customs value of the goods is declared;
- a value declaration on Form C&E No. G563;
- documents required for preferential trade agreements or other reliefs from duty (e.g. origin documents and bills of lading); and
- other documents required under provisions governing the release for free circulation of the goods e.g. import licences (see [Prohibitions and Restrictions](#)).

### **Can I obtain Relief from payment of duties?**

Yes. There are a number of situations where, either on a temporary or permanent basis, you can claim full or partial relief from payment of import duties.

Examples of circumstances where there is permanent relief from the payment of import charges include Transfer of Residence, Inheritance, Students Goods, Medical Equipment, Diplomatic Privilege, Trade Promotion material, Coffins and funerary urns. Further details are available in a number of different public notices on [www.revenue.ie](http://www.revenue.ie) covering situations where duty relief may be claimed.

[Temporary Admission Relief](#) is covered later in this guide.

Alternatively, you should contact your Local Revenue Office. Details for all Revenue Offices can be found on the [Contact Details Page](#).

## 4. Simplified Procedures

### General

The term Simplified Procedures covers various forms of simplification which may be granted to traders in relation to the completion of declarations and the presentation of documents and goods at importation. There are two main forms of simplified import procedures which require authorisation as follows:

- Entry in the Declarants Records; and
- Simplified Declaration Procedure.

Further information on Simplified Procedures and the application process may be obtained by contacting [Customs Procedures Branch](#).

## **5. Electronic Customs**

### **General**

There are a number of EU electronic customs initiatives which have been developed to better serve the needs of businesses and customs administrations while also increasing the security and safety aspects for all concerned. The electronic systems most relevant to Imports include the Import Control System (ICS), the Economic Operators' Registration and Identification system (EORI) and the Authorised Economic Operator programme (AEO).

### **Import Control System (ICS)**

The Import Control System (ICS) is used to process electronic pre-arrival declarations. It is mandatory for Carriers to ensure Revenue are provided with advance information, for the purpose of safety and security risk analysis, by way of an entry summary declaration (ENS) for goods being brought into the customs territory of the Union. There are certain goods for which an ENS will not be required e.g. goods contained in travellers' personal baggage, goods entering by pipeline, letters, postcards and printed matter. The ENS must be lodged electronically via ICS at the customs office of first entry and the responsibility for lodging it lies with the Carrier although it may be lodged by a representative of the Carrier. Further information on ICS can be obtained by accessing the following link [Import Control System Trader Guide](#).

### **Economic Operators' Registration and Identification System (EORI)**

The Economic Operators' Registration and Identification System (EORI) is a system whereby every trader who interacts with Customs Authorities in any Member State of the EU is allocated a unique reference number. This reference number is valid throughout the EU and serves as a common reference number for the trader's interaction with the Customs Authorities of any Member State. The EORI is used by traders in all import and export declarations.

Further information on EORI may be obtained by contacting [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie)

## **Authorised Economic Operator (AEO)**

### **What does (AEO) status mean and how can it benefit me?**

The AEO programme is primarily a trade facilitation measure whereby Economic Operators established in the EU, that meet specific qualifying criteria, may apply for and receive AEO certification. The aim of the AEO programme is to enhance security in the international supply chain through granting recognition to reliable traders and encouraging best practice at all levels.

Depending on the type of authorisation granted, AEO's will be able to benefit from widespread use of simplifications and/or benefit from facilitations relating to security and safety. They will also be given more favourable treatment in respect of customs controls, such as fewer physical and documentary controls.

AEO's will also benefit from mutual recognition agreements with non-EU countries. To date the EU has concluded and implemented agreements with Norway, Switzerland, Japan, Andorra, the US and China. Further negotiations are currently taking place or will be launched in the near future with the other most important trading partners. In order to benefit from these agreements, the AEO certificate holders have to give their consent to exchange data with the relevant partner countries.

### **Are there different types of AEO Certificate?**

Yes. There are three different types of AEO Certificate as follows:

- AEO Certificate – Customs Simplifications: allows economic operators to benefit from simplifications provided for under the customs rules; or
- AEO Certificate – Security and Safety: allows economic operators to benefit from facilitations of customs controls relating to security and safety at the entry into the customs territory of the EU; or
- AEO Certificate – Customs Simplifications/Security and Safety: allows economic operators to benefit from both customs simplifications and facilitations as described above.

### **How do I obtain AEO status?**

Application for AEO status is open to all economic operators i.e. operators who in the course of their business are involved in activities covered by customs legislation, established within the customs territory of the EU. The following are the main qualifying criteria that must be satisfied:

- An appropriate record of compliance with customs requirements;
- A satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Revenue controls;
- Proven financial solvency; and
- Appropriate security and safety standards.

Application and further information may be obtained by contacting [aeo@revenue.ie](mailto:aeo@revenue.ie).

## 6. Special Procedures

### What are Special Procedures?

Customs Procedures allow for goods to be imported for a specific purpose, without payment of part or all of the import duties, provided they remain under customs control until the conditions of the particular procedure are fulfilled.

The following paragraphs describe the various Procedures, their advantages to you as a trader and the application process that applies.

### End-Use

#### What is End-Use?

End-Use is a Special Procedure whereby goods entered into free circulation in the EU may be given favourable tariff treatment or relief at a reduced or zero rate of duty on condition that they are put to a prescribed use within a certain period of time. This procedure is designed to facilitate trade and ease of movement of goods within the EU.

#### How can I obtain End-Use Relief?

In order to obtain End-Use relief, the importer must be the holder of an authorisation. The importer must also keep records of the goods and their treatment. If the goods are not put to the prescribed End-Use, duty will be payable.

The relief applies to **Customs Duty** only and does not extend to any VAT, Excise Duty, Anti-Dumping Duty or Countervailing Duty that may be payable.

### Applications and Further Information

Applications for authorisations to import goods under End Use should be made to [Economic Procedures, Authorisations and Reliefs Unit](#), Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Further information on the goods that are eligible and the application process may be obtained by accessing our public notice [End Use Traders Guide](#)

### Inward Processing

#### What is Inward Processing?

Inward Processing (IP) is a Special Procedure which allows goods to be imported duty free into the Customs territory of the EU for processing and subsequent exportation outside that territory. A process can be anything from repacking or sorting goods to the most complicated manufacturing undertaking. The IP procedure may also be availed of where imported goods are subject to certain EU commercial policy measures.

The IP procedure is also applicable to national import charges. Goods may be imported temporarily for further manufacture and exportation, without payment of Excise Duty under the suspension system. You may also be able to import goods without payment of VAT and your local Revenue Office will be able to advise you in this regard.

### **How can I obtain Inward Processing Relief?**

You need to be authorised to import or receive IP goods and must have the intention to export the product resulting from the process (compensating product). Import duties payable are suspended at importation on condition that security is provided in the form of a guarantee to cover the unpaid duty; and

Authorisations are issued to the person who processes the goods or arranges for them to be processed on their behalf. If you subcontract processing, the subcontractor must either hold their own authorisation or be named on your authorisation.

If an application, including processing on your behalf by other companies, is approved you will be the authorisation holder. Other companies included as operators on your authorisation may only receive, process, dispose of or transfer IP goods as specified in your authorisation.

### **Applications and Further Information**

Applications for authorisations to import goods under IP should be made to [Economic Procedures, Authorisations and Reliefs Unit](#), Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Further information on the IP procedure and the application process may be obtained by accessing our public notice [Inward Processing - Guidelines for Traders](#)

## **Outward Processing**

### **What is Outward Processing?**

Outward Processing (OP) is a Customs Procedure which allows EU goods to be temporarily exported from the customs territory of the EU in order to undergo processing operations or repair. The products resulting from the process may be released subsequently for free circulation in the customs territory of the EU with total or partial relief from import duties. OP enables businesses to take advantage of more competitive labour costs outside the EU, while encouraging the use of EU produced raw materials to manufacture the finished products. Goods may also be temporarily exported to undergo processes not available within the EU.

## **How can I obtain Outward Processing Relief?**

OP is granted only to natural or legal persons established in the EU. You will require an authorisation and must be the person carrying out the process or arranging for it to be carried out.

OP may not be used for EU goods:

- whose export gives rise to a refund or remission of import duties;
- which, prior to export, are released for free circulation wholly free of import duties by virtue of their use for particular purposes, for as long as the conditions for granting relief continue to apply; and
- whose export gives rise to export refunds or other amounts under the Common Agricultural Policy or in respect of which a financial advantage other than these refunds or other amounts is granted under that policy because of the export of the goods.

## **Applications and Further Information**

Applications for Authorisations should be forwarded to [Economic Procedures, Authorisations and Reliefs Unit](#), Revenue Commissioners, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary. Further information may be obtained by accessing the following link to our public notice [Outward Processing - Guidelines for Traders](#).

## **Returned Goods Relief**

### **What is Returned Goods Relief?**

Returned Goods are goods which have been exported from the Customs territory of the EU and are subsequently re-imported free from payment of import duties. To qualify for relief the goods must be re-imported within three years from the date of export and must be in the same state as when they were exported. Returned Goods Relief can be used if your overseas customer needs to return goods to you i.e. they are damaged or are not what they originally ordered.

### **How can I obtain Returned Goods Relief?**

You do not need an authorisation to obtain Returned Goods Relief. However, in order to support your claim for Returned Goods Relief, you must be able to prove to Revenue that the goods are those which were originally exported from the Customs territory of the EU and you must establish their "duty status" at the time of original export.



## **Customs Warehousing**

### **What is Customs Warehousing?**

Customs Warehousing is a Customs procedure, which provides for storage in a Customs Warehouse of:

- non-EU goods without such goods being subject to import duties or commercial policy measures; and
- EU goods (principally CAP goods entitled to payment of export refunds) which are subject to particular export arrangements by virtue of being warehoused.

A Customs Warehouse means any place approved by and under the supervision of Revenue where goods may be stored under the prescribed conditions. It can be either a public warehouse i.e. available for use by any trader for the warehousing of goods, or a private warehouse i.e. reserved for the warehousing of goods by the warehouse keeper.

### **How can I operate a Customs Warehouse?**

You must be authorised to operate a Customs Warehouse. The warehouse keeper must keep records of all goods entering and leaving the Customs Warehouse. These records must contain all the information necessary for the proper application and control of the warehousing procedure. The recording system must be approved by Revenue in advance of authorisation and must ensure control of stock movements and provide sufficient detail to facilitate assessment of Customs Duty where applicable and enable checks to be carried out by Revenue.

### **Applications and Further information**

Applications should be forwarded in writing to the Local Revenue Office. The official application form will be provided by that office and when completed must be returned and accompanied by:

- a professional drawing of the premises (unless it is a type E warehouse which is a private warehouse in which the authorised trader and his commercial accounting and stock control systems are authorised rather than a defined physical location);
- proof that an economic need for warehousing exists; and
- evidence that the applicant is established in the EU and can provide the necessary guarantees to cover the risk associated with the storage of the goods.

Conditions of approval will apply. The procedure must be capable of being supervised and monitored without disproportionate official cost.

Further information may be obtained by accessing to our public notice [Regulations on Customs Warehousing](#)

## **Temporary Admission Relief**

### **What is Temporary Admission Relief?**

There are occasions when import duties are suspended when goods owned by a person established outside of the EU are imported for a temporary period.

Some examples of Temporary Admission relief are as follows:

- Goods coming in for an exhibition;
- Goods coming in for your firm to test (but not for destruction);
- Sample goods to show to prospective buyers; and
- Animals imported for training/breeding/veterinary treatment or competitions.

The duty relief will depend upon the type of goods and the purpose of their importation together with compliance with the following conditions:

- Security must be provided in the form of:
  - i. A valid [ATA Carnet](#); or
  - ii. A cash deposit (refundable when the goods are re-exported); or
  - iii. A guarantee Prior approval is required from Revenue;
- The maximum period of temporary admission permitted is 24 months. However, where an ATA Carnet covers the goods, they must be re-exported within the period of validity of the Carnet;
- The goods must be easily identifiable at re-exportation. For this purpose, marks or seals may be applied to them by Revenue at the time of importation; and
- The goods must be re-exported under Revenue control.

The relief does not apply to goods subject to a national or EU prohibition or restriction except under licence or authorisation issued by the appropriate Authority and presented at importation.

### **How can I obtain Temporary Admission Relief?**

The goods should be presented to Revenue at importation. Where an ATA Carnet is used, the itemised lists on the reverse of the relevant importation voucher should be completed, indicating clearly the items that are being imported. The Revenue Official will stamp and sign the importation voucher and counterfoil, remove the importation voucher and will also insert the final date for re-exportation of the goods and return the Carnet to the importer.

In all other cases a Form C&E 1047 (Rev 1) should be completed in duplicate and the required security provided. The Revenue Official will stamp and sign both copies of this form and fix the time limit during which the goods may remain under temporary admission arrangements by inserting the final date for re-exportation on the form and return one copy to the importer.

The ATA Carnet or copy of the Form C&E 1047 (Rev 1) must be produced with the goods when they are re-exported.

**Further information**

We have a number of different public notices on [www.revenue.ie](http://www.revenue.ie) detailing the instances where Temporary Importation relief is available.

Alternatively, you should contact your Local Revenue Office. Contact details for all Revenue Offices can be found on the [Contact Details Page](#)

## 7. Miscellaneous Issues

### Preferential Trade Agreements

The EU has concluded trade arrangements with certain non-Member States that allow its exports to enter the markets of these countries at a reduced or nil rate of duty. They also allow imports from these countries into the EU at a reduced or nil rate of duty. These arrangements are known as Preferential Trade Agreements and the duties involved are referred to as preferential rates of duty.

Countries with which the EU has signed Preferential Trade Arrangements are as follows;

Country Code	Country	Country Code	Country
AL	Albania	MK	Macedonia (FYR)
DZ	Algeria	XL	Melilla
AD	Andorra	MX	Mexico
BA	Bosnia-Herzegovina	MA	Morocco
XC	Ceuta	NO	Norway
CL	Chile	ME	Montenegro
HR	Croatia	XS	Serbia
EG	Egypt	ZA	South Africa
FO	Faroe Islands	CH	Switzerland
IS	Iceland	SY	Syria
IL	Israel	PS	Occupied Palestinian Territory
JO	Jordan	TN	Tunisia
LB	Lebanon	TR	Turkey (Chap 1-24, 26, 27, 45, 53 72 & 73)
LI	Liechtenstein		

In order to qualify for preferential rates of duty, goods must meet the following conditions:

- All Preferential Trade Agreements concluded by the EU with third countries specify criteria that must be satisfied so that processed or manufactured products are eligible for preferential treatment. These criteria are commonly known as preferential rules of origin;
- They must be accompanied by documentary evidence of origin such as a Movement Certificate EUR.1 or an ATR certificate in the case of Turkey. These certificates may be obtained by sending a faxed application to any of the following Revenue Offices:

Dublin Port & Airport Districts, New Custom House, Promenade Road, Dublin 3.	Tel: 01 – 8776233 Fax: 01 – 8776281
Revenue, Revenue House, Assumption Road, Blackpool, Cork.	Tel: 021 – 4501427, 021 - 4505544 Fax: 021 – 6027109
Revenue, Government Offices, The Glen, Waterford.	Tel: 051 – 862212 (direct ) Fax: 051 – 862252
Revenue, River House, Limerick.	Tel: 061 – 402180/89 Fax: 061 – 402185
Revenue, Geata na Cathrach, Fairgreen, Galway	Tel: 091 – 547700 Fax: 091 - 547776

- They must normally be transported directly from the export to the import market.

Further information may be obtained by accessing our public notice [Information on Claiming Preferential Rates of Duty for both Imports and Exports](#)

### **Generalised System of Preferences (GSP)**

The Generalised System of Preferences is a scheme whereby a wide range of products originating in certain developing countries are given preferential access to the markets of the EU. Preferential treatment is given in the form of reduced or zero rates of Customs Duties. The GSP scheme is specifically designed to benefit certain developing countries and integrate them into the world economy.

A Certificate of Origin Form A is the documentary evidence required to claim preferential treatment (reduced or zero rate of duty) on importation into the EU. The Form A is issued by the competent governmental authority in the exporting country and is provided by the exporter to the importer in the EU. It will normally accompany the goods.

Up to date rates of duty are available by accessing [Taric](#). Further information may be obtained by accessing our public notice [Generalised System of Preferences \(GSP\) - Information for Importers](#)

### **Tariff Quotas**

A Tariff Quota is any pre-set value or quantity of particular goods, which may be imported during a specified period with a reduction in the normal rate of Customs Duties. Quota information is also available by accessing [Quota](#).

### **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;
- made in writing; and
- addressed to the Officer who seized the goods or to the District Manager in whose area the goods were seized or, to Revenue, National Prosecutions and Seizures Office, Áras Áiligh, Bridgend, Co. Donegal.

The claim must also clearly state the claimant's full name and address.

If the address of the claimant is outside of Ireland, the claimant must give the name and address of a solicitor practising in Ireland who is authorised to accept service of any legal documents on his/her behalf.

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 deemed by law 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.

### **Can I appeal a decision made by Revenue?**

Where Revenue proposes to take a decision that will adversely affect a person (e.g. a refusal of an authorisation), that person must be given an opportunity to express their point of view before the decision is taken. This principle is known as “right to be heard”. Moreover, even if this principle is availed of and the decision remains the same, it may be appealed. In such an

event, Revenue will inform the person affected of this fact and outline the appeal procedures to him/her at the time of refusal.

For a valid appeal, a person should outline the basis for his/her appeal in writing enclosing the related documents and forward it to the person from whom (s)he 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 5](#) and [information notice C&E 6](#).

## **Appendix 1 – Further Information**

This guide, which supports the relevant material already in use for various procedures, should be read in conjunction with the following public notices on [www.revenue.ie](http://www.revenue.ie)

End Use Trader Guide

Appeal Procedures relating to Customs matters

DTI via the Revenue AEP System

BTI information

ATA Carnets

The Customs Transit Procedure (including TIR) and the Status of Goods

Ordering goods over the Internet

Traders Guide to Anti-Dumping & Countervailing Duty

Information for Trader on Preferential Imports/Exports

Inward Processing/Outward Processing

Import Control System Trader Guide