Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

eCustoms Helpdesk Notification

Number:	**Ref: 17/2026**
Subject:	Steel quotas and evidence of the country of melt and pour
Who should read:	All those involved in lodging electronic customs declarations
Related Notification:	N/A
Issued by:	**eCustoms Helpdesk**
Queries to:	origin&quotasection@revenue.ie
Issue date:	**04 September 2026**

1. Introduction

From 1 October 2026 importers claiming steel quotas must hold documents proving the country where their steel products were melted and poured ("melt and pour") according to Commission Implementing Regulation (EU) 2026/1963 - **on determining the type of evidence to be provided by importers to prove the country of 'melt and pour'.**

2. Proof required

The Mill Test Certificate (MTC) will serve as the primary document for proving the country of "melt and pour." The MTC must include both (1) the country where the steel was melted and poured and (2) the heat number of the imported steel.

However, as the MTC is not globally harmonised and not designed to demonstrate "melt and pour" information, some flexibility is allowed. If either of the required details is missing from the MTC, invoices, delivery notes, quality certificates, purchase orders or contracts, long-term supplier declarations, production and cost accounting documents, customs documents from the exporting country, commercial correspondence and production descriptions may be used as complementary evidence.

Alternative documents may be used as standalone evidence during the first year when an MTC is unavailable. During a transition period from 1 October 2026 to 30 September 2027, if an MTC cannot be provided, one or more of the documents listed above may be accepted as standalone evidence, provided they contain information on both (1) the country of "melt and pour" and (2) the heat number.

When documents other than an MTC are submitted, customs may seek to verify their accuracy and access to quota may be delayed until these checks are completed. Imports may be rejected if appropriate evidence is not provided.

3. Transition period 1 October 2026 to 1 October 2027

A broader range of documents is allowed in the first year to give companies time to adapt. However, from 1 October 2027, the scope of acceptable evidence is expected to narrow.

4. Conclusion

Importers seeking steel quotas should ensure ahead of 1 October 2026 that "melt and pour" and heat number information is obtained and documented from suppliers.

Quota balances can be checked on the Quota database. If a particular quota is shown as critical or subject to a blocking period, security should be provided for the full non-quota rate of duty. There is no guarantee that a quota will be allocated, even where a quota balance is shown as available at the time the declaration is made**, particularly where the available balance is limited or reducing quickly.**

Sufficient funds must be available to cover any required deposit. If upon submission of the customs declaration, there is an issue with the deposit request, including insufficient funds, the quota request **will not be sent** to the European Commission. This may result in the quota request not being allocated.

5. Further Information

Quotas Section,

Origin & Valuation Unit

Customs Division.

Mail to: origin&quotasection@revenue.ie