

Importation of Second Hand Vehicles from the UK

PREFERENTIAL ORIGIN & RETURNED GOODS RELIEF

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General situation since 11pm 31 December 2020

- Where a second hand vehicle is imported from Great Britain, the importer is required to complete a customs declaration and pay customs duty and VAT if applicable. Under customs law, VAT at import is chargeable on the customs value of the goods. The fact that VAT has been charged in Great Britain on used vehicles subsequently imported into the State has no bearing on their liability to VAT at import when imported into the EU
- Under the Protocol on Ireland and Northern Ireland, Northern Ireland will continue to apply and adhere to EU rules in relation to trade in goods with the result that there are no customs formalities, including customs declarations or payment of tariffs, on the trade in vehicles between Northern Ireland and Ireland, once the vehicle was in free circulation in Northern Ireland prior to 1st January 2021
- Vehicles first registered in Great Britain, and subsequently registered in Northern Ireland after 31st December 2020, will on import be subject to customs duty (if customs formalities cannot be proven to have taken place in Northern Ireland) and VAT
- It will not be possible to register the vehicle unless an import declaration in either NI or Ireland has been filed. As the UK applies a VAT margin scheme in NI which is contrary to EU rules, Irish VAT will also be payable

Preferential Origin and Returned Goods Relief

- Second hand vehicles imported to Ireland from Great Britain or from Great Britain through Northern Ireland to Ireland may qualify for Preferential Origin relief or Returned Goods Relief

Preferential Origin

- Where the vehicle was manufactured in the UK and complies with the origin terms as set out in the EU-UK Trade and Cooperation Agreement, a preferential tariff rate of 0% may be claimed.
- Proving preferential Origin is done through a 'Statement on Origin' or 'Importers Knowledge'.
- However, vehicles of EU origin that were in free circulation in the UK and that were subsequently imported into Ireland from Great Britain are not eligible for the 0% tariff rate as they do not qualify as UK origin under the rules of origin.

UK Origin Goods Claiming Preference

- U116/U117/U118 - code to claim preferential origin if UK origin
- DE 4/17: Preference – 300
- DE 5/16: Country of Preferential Origin Code – GB

Returned Goods Relief

- There is a Returned Goods Relief available for vehicles subject to strict EU conditions.
- Vehicles can be exported from the EU to a third country and re-imported into the EU without the payment of Customs Duty provided all the required conditions for Returned Goods Relief are met.
- In very specific circumstances, relief from VAT may also apply where the vehicle is re-imported into the EU by the same person that originally exported the goods out of the EU.
- The conditions are:
 - The vehicle must have been originally exported from the EU.
 - Must not have been altered and
 - Must be re-imported within three years of export from the EU.

Returned Goods Relief

- DE 1/10 – relevant procedure code – either 6123 (re-import after temporary export) or 6110 (re-import after permanent export)
- DE 1/11 – additional procedure code – F01 duty relief or F05 duty and VAT relief. F05 can only be declared for goods re-imported by the same person who exported them.
- DE 2/3 - If car was originally exported from IE/EU – DE 2/3 enter code 1Q27 and MRN of original export declaration

Summary of requirements since 31st December 2020

Second hand vehicles imported from the GB (including through NI)

Scenario	Customs Requirements	Proofs Required	Comments
Standard Treatment	Declaration in IE, import VAT & Customs Duty	Declaration will include details of VIN which will be checked at registration by NCTS Centre.	Unless the vehicle is proven to be entitled to a claim for preferential origin or returned goods relief, vehicles imported from GB fall into this category.
Preferential Origin	Declaration in IE and import VAT	Claim to preferential origin will be subject to import checks. Importer will be responsible for providing proof of origin. Proof of declaration will be checked based on VIN.	Vehicle meets the criteria for UK Origin. Note that a UK registration is not proof of UK origin. The latter is determined by place of manufacture and the source of materials used. Origin is generally certified by the manufacturer.
Returned Goods Relief	Declaration in IE and import VAT	Claim to returned goods relief will be subject to import checks. Importer will be responsible for providing proof including date of original export from the EU/movement to the UK. Proof of declaration will be checked based on VIN.	Vehicle must have been (i) exported from the EU to the UK less than 3 years previously or (ii) permanently moved to the UK pre- 31/12/20 and less than 3 years prior to the date of export to Ireland - and meet the other conditions applying to returned goods relief e.g. no alterations to the vehicle. Where the vehicle is reimported by the same person/entity which originally exported it, there will be no charge to import VAT.

eCustoms Notifications

The following eCustoms Notification deal with the Importation of Motor Vehicles

[eCustoms Notification 14 2021](#) - Movement of goods from the EU to Ireland through the UK

[eCustoms Notification 16 2021](#) - Completing import declarations for EU origin goods imported from the UK

[eCustoms Notification 24 2021](#) - Returned Goods Relief and Movement of Motor Vehicles

[eCustoms Notification 26 2021](#) - Importing vehicles from Northern Ireland

[eCustoms Notification 42 2021](#) - Importing goods from Great Britain, through Northern Ireland

[eCustoms Notification 44 2021](#) - Importing vehicles from Northern Ireland (NI)

Revenue Website

Home Page - Importing vehicles, duty-free allowances, reliefs and online shopping - [Implications of importing vehicles from GB and NI](#)

Preferential Origin & Returned Goods Relief

QUESTIONS?