



# Postponed VAT at Import





# Reminder to Importers



Postponed Accounting available if importer is

- registered for VAT and Customs & Excise; and
- holds a valid Postponed Accounting Authorisation

## **Important Information for Importers –**

you may

- postpone VAT at the time of Importation
- account for that import VAT on the next VAT3 Return due after the importation of the goods
- (subject to the usual rules on deductibility)

you must ensure that

- your import declarations are filed correctly to avail of Postponed Accounting
- where you engage the services of an agent to act as the declarant in filing import declarations on your behalf, the declarant understands whether or not you wish to use your authorisation and avail of Postponed Accounting
- where you do not wish to use your authorisation, the declarant does not incorrectly input the Postponed Accounting code on Customs declarations



# Reminder to Declarants



## Important Information for Declarants

Where you are engaged by an importer to file customs declarations on their behalf you must ensure that:

- the Customs import declaration is completed correctly in relation to the postponement of the payment of VAT at import.
- you are fully aware of the intention of the importer with regard to the VAT treatment to be applied to the importation of the goods.
- where the importer wishes to avail of Postponed Accounting, you must correctly declare their EORI Number and enter the correct detail on the declaration to ensure that VAT Postponed Accounting arrangements are applied to the declaration.
- where you are acting as the declarant you do not account for the VAT which you have had postponed under the importer's Postponed Accounting Authorisation.
- if the importer does not wish to avail of Postponed Accounting, you do not incorrectly apply the Postponed Accounting code on the Customs declaration

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## eCustoms Notification 44/2022

<https://www.revenue.ie/en/customs/businesses/electronic-systems/aep/ecustoms-notifications/2022/ecustoms-notification-44-2022.pdf>

## Further Information

<https://www.revenue.ie/en/tax-professionals/tdm/customs/aep/ce-tan-reports-available-on-ros.pdf>

## Any questions for Customs

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