



Returned Goods Relief



22 June 2023



Returned Goods Relief

- ▶ Goods can be re-imported into the EU without payment of Customs Duty provided all the required conditions for RGR are met. These goods must have been
 - ▶ originally exported from the EU and re-imported to the EU within 3 years and
 - ▶ returned in the same state as originally exported out of the EU
- ▶ VAT relief only applies if the goods are re-imported by the same person who exported them from the EU
- ▶ The returned goods relief is claimed on a standard import declaration meaning full import formalities including risk analysis, examination, presentation of licenses etc. apply. Where goods that are subject to Sanitary and Phyto-Sanitary (SPS) requirements have been exported from the Union and subsequently re-enter the Union they will be treated as an import from a 3rd country and will be subject to full import controls

Brexit

- Major increase in claims for 'Returned Goods Relief' (RGR)
- Large multi-national companies



- Goods are originally exported from the EU, they are sorted in a distribution centre in the UK and some of these goods are then re-imported to Ireland
- Cars – Manufactured in EU
or
In Free Circulation in EU before being exported



Supporting documentation - proof of export out of EU

The following documentary proof of export is required by Revenue on importation to Ireland:

- Export Declaration, (if originally exported from a Member State other than Ireland, it must be authenticated/certified by customs in that Member State) Or
- The returned goods information sheet (Form INF3) completed by the competent authorities in the exporting Member State – if originally exported from a Member State other than Ireland.
- Revenue conducts compliance checks at import and at post clearance.
- A documentary check on proofs will be completed on a risk basis

Vehicles



Vehicles exported from EU to GB after 1/1/2021 and re-imported into IE

- RGR conditions applicable
 - originally exported from the EU and re-imported to the EU within 3 years and
 - returned in the same state as originally exported out of the EU
- Documentary proof of export out of EU – authenticated export declaration or INF3 (chassis number should be included)
- Proof that the vehicle is unaltered – confirmation from seller in GB that the vehicle is unaltered



Vehicles moved from EU to GB before 1/1/2021 and re-imported into IE after 1/1/2021

- There will be no export declaration/INF3 for vehicles moved to the GB before 1/1/2021
- Provide documentary proof to the importer in Ireland to show that the vehicle was moved permanently to the GB prior to 1/1/2021 e.g. the trader documents related to the shipping/transport of the vehicle.

Vehicles manufactured in the EU within 3 years of re-import into IE

- Any official document* containing all the following information
 - the date the vehicle was manufactured
 - place where the vehicle was manufactured (must be within EU, not the address of the head office of the manufacturing company)
 - the chassis number of the vehicle and
 - the description/technical details of the vehicle

*official documentation must be from the manufacturer within the EU i.e. an EU address.

Vehicles manufactured in the EU within 3 years of re-import into IE cont'd.

- Some examples of documentary proof for these vehicles may include;
 - the Vehicle Identification Number including the manufacturers' codes (to prove place of manufacture)
and
 - the Certificate of Conformity (to prove date of manufacture)
- Confirmation from the seller in the UK that the vehicle has not been altered

(see eCustoms Notification 24/2021)

Currently under consideration

- Customs are actively engaging with SIMI and car manufacturers to lessen the burden on trade with regards to RGR proofs
 - Screenshots from manufacturers systems
 - VIN decoder website provided by SIMI
 - Manufactures Enquiry Report :
 - Oasis (Ford and Mercedes)
 - Air (BMW)
 - SLI (Audi)
- Discussions are ongoing.

- AIS data element 1/10 – enter relevant procedure code (either 6123 re-import after temporary export or 6110 re-import after permanent export)
- AIS data element 1/11- enter additional procedure code (e.g. F01 relief from customs duty only, F05 relief from customs duty & VAT)

Declaration Details – Vehicles RGR contd.

- DE 2/3 - documents produced, certificates and authorisations, additional references
 - - insert code 1Q27 and the MRN of the original export declaration or reference number of the Form INF3
 - - insert code 1D99 followed by the chassis number of the vehicle
 - - insert code 1D97 followed by the VIN or if you are an authorised trader (exempt from the requirement to provide a VIN) insert 1Q75 followed by the authorisation number
 - - if the item being imported does not have a VIN please insert the text NOVINO33 after 1D97.

Compliance Checks – Vehicles RGR

- Cars being imported and claiming RGR are systematically examined to ensure that all the supporting documentation required under the Union Customs Code accompanies the declaration

RGR Legislation

UCC Article 203 – 207

DA Article 158 – 160

IA Article 253 – 256



Returned Goods Relief (further information)

Further information available at

- ▶ [Revenue Website - Returned Goods Relief](#)
- ▶ [eCustoms Notification 14 of 2021](#)
- ▶ [eCustoms Notification 24 of 2021](#)

or contact

customsreliefs@revenue.ie

Thank you for listening

