

**<sup>1</sup>Inventory to support an Oral Customs Declaration for Temporary Export / Re-Import  
(Returned Goods Relief)  
(Delegated Regulation (EU) 2015/2446 Articles 136 and 137(2))**



1. Declarant / Exporter Name

Contact Phone Number

2. Name of Importer (*if different to exporter*)

Contact Phone Number

3. Goods to be placed under Temporary Exportation (*additional sheets may be used if required*)

Item Description	Quantity	Value (and currency)

4. Nature of use and place of use of the goods while outside the EU:

5. Date of exportation:

6. Date of re-importation:

7. Vehicle Registration: (*where applicable*)

8. Pre-Boarding Notification ID (PBN ID) for exportation:

PBN ID for importation: (*where applicable*)

9. Full Name of exporter:

Address of exporter:

Email:

10. Full Name of importer (*if different to exporter*):

Address of importer:

Email:

11. EORI / PPSN (*where available*):

12. Signature:

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**<sup>2</sup>Inventory to support an Oral Customs Declaration for Temporary Export / Re-Import  
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**For Customs Use only**

Remarks of the office of exit:

Means of Identification:

Goods inspected:

Name of officer:

Date:

Office of export stamp:

Remarks of the office of entry:

Means of Identification:

Goods inspected:

Name of officer:

Date:

Office of import stamp:

*A copy of the export and re-import declaration should be kept by customs at the office of entry and a copy given to the importer for their records*

## **Temporary export and re-import of goods with an oral declaration**

### **Articles 136 and 137 (2) of Delegated Regulation (EU) 2015/2446 refer**

The following goods can be declared to customs with the use of an inventory form to support an oral declaration for temporary export where those goods are intended to be re-imported:

- personal effects and goods for sport purposes
- means of transport, pallets and containers, and their spare parts and accessories. (You will find further information on exporting and re-importing empty packaging at the following link [www.revenue.ie/en/customs/businesses/temp-admission-exports/packaging](http://www.revenue.ie/en/customs/businesses/temp-admission-exports/packaging))
- tools of a trade
- portable musical instruments imported by travellers intended to be used as professional equipment
- medical, surgical and laboratory equipment supplied on loan in an emergency situation to a hospital
- welfare materials for seafarers used on a vessel engaged in international maritime traffic
- animals, provided that they are intended for seasonal movement between fixed summer and winter pastures or grazing, or for the performance of work or transport
- instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant
- disaster relief material used to counteract the effects of disasters or similar situations
- radio and television production and broadcasting equipment, and specially adapted vehicles for use with them.

**Relief from VAT is only allowed if the person that re-imports the goods is the same person who originally exported them.**

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our [Privacy](http://www.revenue.ie) page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.