

Customs

Student Activity Worksheet

2

Solutions



1. Identify whether the following statements are true or false.

Statement	True / False
1. The European Union consists of 28 countries	False
2. The European Union flag contains 12 gold stars on a white background	False
3. Ireland joined the EU in 1973	True
4. There are approximately 450 million inhabitants in the EU	True
5. There are 18 countries that use the euro as a currency	False

2. Circle the correct answer in the following statements.

- a. When one country buys a good that is produced in another country, this is known as an **import** / export.
- b. There are / **are no** customs charges when goods and services are sold between EU members states.
- c. Goods that have benefited from government subsidies in their country of origin may be subject to **countervailing duty** / anti-dumping duty when sold in the EU.
- d. Customs Duty is paid on goods when their intrinsic value is **greater** / less than €150.
- e. Imported goods may also be subject to **excise duty** / stamp duty.

3. Fill in the blanks in the following sentences.

Customs is a **government** agency that regulates the flow of goods into and out of a **country**. The **Revenue** Commissioners works with other EU customs agencies to prevent the **smuggling** of goods or goods on which additional **taxes** must be paid.

EU countries are part of a common Customs **Union**. This means that each country imposes common customs duties on **imports** from outside the EU. There are no customs duties between **member** states.

- 4.** Match the terms and explanations by placing the letter of the correct explanation under the relevant number below.

Term	Explanation
1. Brexit	A. A tax imposed on goods imported from countries outside the EU
2. European Union	B. The monetary value of a good, excluding transport, insurance, and handling charges
3. Customs Duty	C. The withdrawal of the United Kingdom from the EU
4. Intrinsic Value	D. Agency responsible for collecting levies imposed on imports into Ireland
5. Revenue Commissioners	E. A political and economic union consisting of 27 member states

1	2	3	4	5
C	E	A	B	D