

Customs Charges for Official Attendance at Merchants' Request

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Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

From January 1 2021, Customs Charges for Official Attendance at Merchants' Request shall not be applied pending a review of this procedure.

The rates in use prior to 1 January 2021 are below.

The rates originally came into effect on **1 October 2004** and are as follows: -

- €26 per hour or part of an hour for an officer's attendance outside of core working hours irrespective of the attending officer's grade. A minimum charge for two hours attendance is to apply to all requests for attendances provided outside of core working hours.
- €11 per vehicle or load examined at any Customs Facilitation Station outside of core working hours.
- €1 per mile for travel to and from a place where an officer is not normally on duty irrespective of the type of vehicle used.

Amounts received for attendances are to be entered as receipts other than duty (ROD) in the relevant local cash accounts in accordance with current accounting procedures.

General Order C & E No. 37/85 and General Order C & E No.5/68 are hereby cancelled.

The reference to a flat rate charge of £5 in paragraph 21 of General Order C & E No.5/98 is to be amended to read a flat rate of €11.