

Import Payment Methods

Document last reviewed January 2023

A more recent version of this manual is available.

Table of Contents

1.	Introduction	3
1.1.	Deferred Payment:	3
1.2.	Cash Payment:	3
1.2.1.	Customs & Excise Traders	3
1.2.2.	VRT Traders	4
1.3.	Balance Enquiry	4
1.3.1.	Customs & Excise Traders	4
1.3.2.	VRT Traders	4
2.	Setting up a Deferred Payment Facility for Customs and Excise	5
2.1.	Custom Traders setting up a Deferred Payment Facility	5
2.2.	Excise Traders setting up a Deferred Payment Facility	6
2.3.	VRT Traders setting up a Deferred Payment Facility	6
3.	Cancellation of a Guarantee:	7
3.1.	Customs Traders - Comprehensive Guarantees	7
3.2.	VRT and Excise Traders	7
4.	Insufficient Guarantee	8
4.1.	Customs Traders under Comprehensive Guarantee	8
4.2.	Excise Traders	8
4.3.	VRT Traders	9
5.	Direct Debit Days	10
6.	Excise Duty (Tax Stamps) On Tobacco Products	11
7.	Trader Statements & Transactions	12
7.1.	Monthly Statements	12
7.2.	Weekly Transaction List	12
8.	Further Information / Contacts	13

1. Introduction

This guide outlines the options available to traders for the payment of Customs Duty, VAT at the point of import, Excise and VRT on imports through Revenue's Automated Import System (AIS).

1.1. Deferred Payment:

A deferred payment authorisation allows traders to defer payment of duties and taxes. In all instances lodgment of a Bank guarantee and compliance with the conditions of the authorisation is required. The authorisation allows the approved trader to pay the duties/taxes due by direct debit on a date in the month following the transactions. (Refer to Section 5 of this manual for Direct Debit dates)

See [Section 2](#) for further information on setting up a deferred payment.

Excise Traders operating from a warehouse **must have** a deferred payment facility in place. Further information is available at the following link;

[Excise and licences](#)

1.2. Cash Payment:

1.2.1. Customs & Excise Traders

In addition to or instead of the deferred payment scheme a trader can operate on a cash basis. Once registered for C&E, you automatically have a TAN Account under the C&E registration number. Credit must be available on the TAN account before an import declaration is submitted. Such payments can be made by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). The option to pay by Credit/Debit card is only available to Business Division or Personal Division customers. It is not available to customers of Large Corporates Division, Medium Enterprises Division or Large Cases - High Wealth Individuals Division. This will allow instant access to the payment on the TAN account without having to contact the relevant cash office. After a transaction is made to a TAN account, any credit remaining rolls over from day to day and month to month. No prior authorisation is required to operate on a cash basis. Revenue's online facility allows taxpayers to make electronic payments. Customers can access this secure online payment facility, either through ROS or My Account.

Further information is available at the following link;

Tax and Duty manual (TDM) [ce-online-payments-in-ros-and-myaccount](#)

1.2.2. VRT Traders

In addition to or instead of the deferred payment scheme, a trader can operate on a cash basis. Credit must be available on the TAN account (VRT account) before a VRT return is submitted. Such payments can be made by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). The option to pay by Credit/Debit card is only available to Business Division or Personal Division customers. It is not available to customers of Large Corporates Division, Medium Enterprises Division or Large Cases - High Wealth Individuals Division. This will allow instant access to the payment on the TAN without having to contact the relevant cash office. After a transaction is made to a TAN account, any credit remaining rolls over from day to day and month to month. No prior authorisation is required to operate on a cash basis. Revenue's online facility allows taxpayers to make electronic payments. Customers can access this secure online payment facility, either through ROS or My Account. If a Trader is not registered for VRT, but submits a payment for VRT, the Trader will automatically be registered for VRT.

Further information is available at the following link;

[aep-notification-021-2020](#)

1.3. Balance Enquiry

1.3.1. Customs & Excise Traders

The Customs and Excise balance enquiry request service allows Customs and Excise traders to view a current customs and excise balance on their TAN account. Traders can request a current balance and get an instant response. This service may be used if you are registered both as a customs and excise trader and for ROS.

You can access the service through ROS by following these steps:

- Select 'Revenue Record' from the ROS main menu.
- Select 'Request Statement of Accounts'.
- Select 'C&E' from the 'Tax Type/Duty' option list.
- Select the relevant option from the 'Function' option list – cash account query or deferred account query and select “request”.
- The relevant balance will be displayed on screen instantly.

1.3.2. VRT Traders

The VRT balance enquiry request service allows motor traders to view a current VRT balance on their TAN account. Traders can request a current balance and get a response sent to their ROS Inbox. This service may be used if you are registered both as a VRT authorised trader and for ROS.

You can access the service through ROS by following these steps:

- Select 'Revenue Record' from the ROS main menu.
- Select "Request Statement of Accounts".
- Select 'VRT' from the search by field and enter TAN number in number field
- Select 'VRT' from Tax Type field and enter TAN number in Registration number field
- Select 'Fact account query' from the Document Type field for cash balance details, or "deferred account query" for deferred account balance and select "request".
- The balance details will be sent to your inbox in ROS

2. Setting up a Deferred Payment Facility for Customs and Excise

Existing or new applicants who wish to use a deferred payment facility for the import of goods from outside of the EU **and** to import or move goods within the EU will be required to have two separate Bank Guarantees in the form of a Comprehensive Guarantee and an Excise Guarantee. Revenue advises any traders intending on setting up a deferred payment account as described in this paragraph to contact the eCustoms accounts unit (See Section 8 for contact details) in advance of submitting an application.

2.1. Custom Traders setting up a Deferred Payment Facility

Applications for both a comprehensive guarantee and a deferred payment authorisation (DPO) must be submitted through the electronic EU Customs Decision System (CDS) – see links hereunder for further information; you must apply and be approved for the Comprehensive Guarantee **before** submitting the deferred payment authorisation application via the CDS system.

- [Comprehensive Guarantee](#)
- [CDS System](#)

You should also complete a [direct-debit-for-customs-duty-excise-and-vrt-form](#). Completed direct debit mandates can be emailed securely via ROS/myAccount to eCustoms accounts unit. (See Section 8 for contact details)

You can also authorise your customs clearance agent to use your deferred payment authorisation on your behalf. If you wish to do this you should also complete the [customs-and-excise-clearance-agent-form](#). Completed customs clearance agent authorisation forms can be emailed securely via ROS/myAccount to eCustoms accounts unit. (See Section 8 for contact details)

2.2. Excise Traders setting up a Deferred Payment Facility

Excise Traders wishing to move excisable goods within the EU must complete the appropriate application forms. The application forms must be signed by a Company Secretary or Director in the case of a limited or other incorporated company. In the case of a partnership by one of the partners, or in the case of a sole proprietorship, by the proprietor. The only exception to the above is where there is a non-resident Secretary/Director of the company in Ireland. In this instance an individual, who has power of attorney, may sign the forms. However, a copy of the power of attorney must be forwarded with the application.

The guarantee must be provided by a bank/credit institution authorised to carry on banking business in the State under Irish legislation. The guarantee **must be branded with the bank/credit institution official stamp** respectively. The Irish Central Bank website may be consulted for a list of those bank/credit institutions authorised to carry on business in the State. Further information can be located at the following link;

[Central Bank Register of Credit Institutions](#)

All **duty payments** on excisable alcoholic products withdrawn from a warehouse by authorised traders must be secured by way of a deferred payment guarantee (Bank Direct Debit Scheme).

Approved traders must also indicate in writing, the portion of the deferred guarantee they wish to allocate to specific warehouses and the name of their Revenue Control Officer.

All excise duty payments on Excise Duty Entries (EDE's) may be paid by deferred payment arrangement or by cash as per details under Section 1.2.1.

Application forms for deferred payment authorisation are available in the link below:

[How to apply for an excise deferred payment authorisation](#)

2.3. VRT Traders setting up a Deferred Payment Facility

VRT traders wishing to setup a deferred payment facility must complete the appropriate application forms. Application forms must be signed by a Company Secretary or Director in the case of a limited or other incorporated company. In the case of a partnership by one of the partners, or in the case of a sole proprietorship, by the proprietor. The only exception to the above is where there is a non-resident Secretary/Director of the company in Ireland. In this instance an individual, who has power of attorney, may sign the forms. However, a copy of the power of attorney must be forwarded with the application.

The guarantee must be provided by a bank/credit institution authorised to carry on banking business in the State under Irish legislation. The guarantee **must be branded with the bank/credit institution official stamp** respectively. The Irish Central Bank website may be consulted for a list of those bank/credit institutions authorised to carry on business in the State. Further information can be located at the following link;

[Central Bank Register of Credit Institutions](#)

Application forms for VRT deferred payment authorisation are available in the link below:

[How to apply for a VRT deferred payment authorisation](#)

3. Cancellation of a Guarantee:

3.1. Customs Traders - Comprehensive Guarantees

The customs office may revoke the approval of the undertaking by a guarantor at any time. The customs office shall notify the revocation to the guarantor and the Trader.

The revocation of the approval of the undertaking by the guarantor shall take effect on the 16th day following the date on which the decision on the revocation is received or is deemed to have been received by the guarantor.

A guarantor may cancel their undertaking at any time. The guarantor shall notify the cancellation to the customs office.

The cancellation of the undertaking by the guarantor shall take effect on the 16th day following the date on which the cancellation is notified by the guarantor to the customs office where the guarantee was provided.

3.2. VRT and Excise Traders

The guarantee is ongoing and stays in place until cancelled in writing by the Guarantor giving 7 days' notice.

The customs office may revoke the authorisation where the holder of the authorisation fails to fulfil the conditions laid down.

4. Insufficient Guarantee

4.1. Customs Traders under Comprehensive Guarantee

A Customs trader's guarantee may be topped up as follows:

- Apply for an amendment to the [Comprehensive Guarantee](#) via the CDS system and/or
- Customs payments can be made through Revenues online payment facility by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). The option to pay by Credit/Debit card is only available to Business Division or Personal Division customers. It is not available to customers of Large Corporates Division, Medium Enterprises Division or Large Cases - High Wealth Individuals Division. This will allow instant access to the payment on the TAN account. Customers can access this secure online application, either through ROS or My Account.

Further information is available at the following link; TDM [ce-online-payments-in-ros-and-myaccount](#)

4.2. Excise Traders

Excise trader's guarantees may be topped up as follows:

- A new [excise-and-vrt-guarantee-form](#) can be completed by the Guarantor for the new amount, and/or
- Excise payments can be made through Revenues online payment facility by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). The option to pay by Credit/Debit card is only available to Business Division or Personal Division customers. It is not available to customers of Large Corporates Division, Medium Enterprises Division or Large Cases - High Wealth Individuals Division. This will allow instant access to the payment on the TAN account. Customers can access this secure online application, either through ROS or My Account.

Further information is available at the following link; TDM [ce-online-payments-in-ros-and-myaccount](#)

4.3. VRT Traders

A VRT trader's guarantee may be topped up as follows:

- A new [excise-and-vrt-guarantee-form](#) can be completed by the Guarantor for the new amount, and/or
- VRT payments can be made through Revenues online payment facility by Credit Card, Debit Card, or transfer from the payer's bank account by Single Debit Instruction (SDI). The option to pay by Credit/Debit card is only available to Business Division or Personal Division customers. It is not available to customers of Large Corporates Division, Medium Enterprises Division or Large Cases - High Wealth Individuals Division. This will allow instant access to the payment on the TAN account. Customers can access this secure online application, either through ROS or My Account.

Further information is available at the following link; [Notification-021-2020.pdf](#)

5. Direct Debit Days

Direct Debit Days		
Type of Duty/Tax	Payment Day*	Notes Ref.
Value Added Tax on imports (except VAT on excisable alcoholic products) and EU Customs duties and Other charges at import/export	15th of month	1
Motor Vehicle Registration Tax (VRT)	15th of month	2
Excise Duty & VAT on: Wine, Made Wine, Beer, Spirits, Cider & Perry	Month Jan – Nov 2nd last working day Dec – 4 working days in advance of Dec 25th	2 & 3
Tobacco (except Tax Stamps)	Month Jan – Nov 2nd last working day Dec – 4 working days in advance of Dec 25th	2 & 4

N.B. The payment/direct debit day shown is the day in the month following the month in which the liability arose.

Notes:

1. For VAT on imports (except VAT on excisable alcoholic products), EU Customs duties and other charges on imports and exports payable at import/export, where the payment day falls on a non-working day, the payment day is the next working day.
2. For Excise Duty, VRT (and VAT on excisable alcoholic products only); where the payment day falls on a non-working day, the payment day is the previous working day.
3. From January to November payment of Excise Duty and VAT made on wine, beer and spirits may be deferred to the second last working day of the month succeeding the month in which the duty is chargeable. December payment is due four working days in advance of December 25th
4. Excise Duty on Tobacco Products (Non- Stamped): Half of the December liability is payable four working days in advance of December 25th. The balance can be deferred for payment on the second last working day of January.

6. Excise Duty (Tax Stamps) On Tobacco Products

The excise duty on cigarettes and roll-your-own tobacco is payable by the purchase of tax stamps from the Revenue Commissioners. Traders wishing to defer payment in respect of tax stamp purchases must have a [tobacco-stamps-guarantee-form](#) completed by the bank and also submit the related relevant forms – see the following link for further information;

[How to apply for an excise deferred payment authorisation.](#)

This guarantee covers stamped products only and not cigars or other smoking tobacco.

The accounting periods for tax stamps and the debit days are different from the ordinary deferred payment facility and are listed below:

Accounting Periods	Payment Days See Notes [1], [2], [3]
28th December - 27th January	30th March
28th January - 24th February*	29th April
**25th February - 27th March	30th May
28th March - 26th April	29th June
27th April - 27th May	30th July
28th May - 26th June	30th August
27th June - 27th July	29th September
28th July - 27th August	30th October
28th August - 26th September	29th November
27th September - 27th October	19th/21st December ***
28th October - 30th November	19th/21st December ***
1st December - 27th December	19th/21st Dec. & 27th February ****

* 25th February in leap years

** 26th February in leap years

*** Payment/debit day is four working days in advance of the 25th December

**** 28th February in leap years

Notes:

1. Where the payment day falls on a non-working day, the payment day is the previous working day.
2. End of month payment days will be the second last working day of the month. December payment is four working days in advance of December 25th.
3. Payment of October, November and Half of December liability is due four working days in advance of December 25th.

7. Trader Statements & Transactions

7.1. Monthly Statements

During each month a trader may receive two monthly statements where they are the payer, outlining the balance of their C&E accounts. These statements are issued after each bank run. VRT account traders may only receive one monthly statement. Monthly statements are only produced in respect of the "Payer", i.e. they are not produced for declarants or importers.

Traders who have only one transaction and one payment balancing this transaction on their account will not receive a statement. Statements should reach the payer no less than five days before the money is debited from the trader's bank.

The monthly statement will contain a list of all transactions and will be available to view on [ROS](#).

7.2. Weekly Transaction List

A weekly transaction list is also available on ROS. Weekly transaction lists are produced for the Declarant and Importer/Exporter. They display all transactions that were received from Monday to Sunday for the targeted week.

Similar weekly transaction lists are available for VRT customers.

8. Further Information / Contacts

Office of the Revenue Commissioners
Customs Division,
eCustoms Accounts Unit,
Government Buildings,
Nenagh,
Co. Tipperary
Ireland E45 T611

Phone: 01 738 3677

Outside Ireland: +353 1 738 3677

Contact the eCustoms Accounts securely via [MyEnquiries](#) and select the following options:

- Select "Add new Enquiry"
"My Query relates to" – "Customs" – "and more specifically" – "eCustoms Accounts".

Contact the eCustoms Accounts Unit (Unsecure email)
ecustomsaccounts@revenue.ie