

# Customs Appeals Manual

Document updated March 2025

---

## NOTE:

**All correspondence issued in relation to a Customs decision must advise of the right to appeal.**

**QUERIES: Customs Appeals Unit (CAU)**

[CustomsAppeals@revenue.ie](mailto:CustomsAppeals@revenue.ie)

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

