

# CUSTOMS MANUAL ON IMPORT VAT

A Guide for Staff on Value Added Tax payable on goods  
imported from outside the European Union.

(This document does not purport to be a definitive legal interpretation of the law on this matter  
and it should be read in conjunction with the relevant legislation.)

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QUERIES: [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie)

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# 1 INTRODUCTION

## 1.1 GENERAL

In accordance with the Value-Added Tax Consolidation Act 2010 VAT is, broadly, payable

- a) on the supply of goods and services effected within the State for consideration by a taxable person in the course or furtherance of business;
- b) on the intra-Community acquisition of goods effected within the State for consideration by a taxable person; and
- c) on goods imported into the State from outside the European Union.

This Manual deals with the situation at (c) above and gives a general overview of the arrangements in place in relation to VAT payable on goods imported into the State from outside the EU (usually referred to as “Import VAT”). The relevant legislation is contained in Council Directive 2006/112/EC (often referred to as the VAT Directive) and the Value-Added Tax Consolidation Act 2010 (hereinafter referred to as the VAT Consolidation Act) and the Regulations made under that Act. A full list of the relevant legislation is set out in [Appendix C](#). The detailed circumstances under which Import VAT is payable are set out in the following paragraph.

## 1.2 CIRCUMSTANCES GIVING RISE TO IMPORT VAT

1. **Third Countries & Third Territories** - Goods which enter the State from a territory outside the European Union (usually referred to as ‘Third Countries’) are subject to Import VAT. Goods which enter the State from the following territories are also subject to Import VAT:

- Mount Athos
- The Canary Islands
- The French overseas departments
- The Åland Islands
- The Channel Islands

These are known as ‘Third Territories’, being part of the customs territory of the European Union but not part of its fiscal territory.<sup>2</sup> Import VAT does not apply to services.

2. **Other Member States** – As a general rule, EU goods brought into the State from another Member State are not subject to Import VAT (see [paragraph 1.4](#)). However, goods (originally from outside the EU) from another Member State which are not in free circulation at the time of their entry to the State are subject to Import VAT, if they are put into free circulation here. (Typically this will arise in the context of goods in transit through the other Member State on their way to Ireland).
3. **Duty Suspension Arrangements** - Goods in the State which are held under one of the duty suspension arrangements listed in [paragraph 1.3](#) below are also subject to Import VAT if they are removed from the suspension arrangement and placed into free circulation. (This reflects the fact that the Import VAT treatment normally reflects the Customs duty treatment).
4. **Excise Warehousing** - Imports from outside the European Union (other than alcoholic products) which are entered for excise warehousing are subject to Import VAT. In this instance the goods are being released for free circulation (i.e. appropriate Customs duty is being paid) and the duty

suspension (warehousing) only applies to the Excise duty. Again, the Import VAT treatment reflects the Customs duty treatment. (Note: If the goods were being entered for customs warehousing and excise warehousing the Import VAT would not be payable).

5. **Alcohol** - Special rules apply to the payment of VAT on alcohol products when supplied while being held under duty suspension arrangements. The effect of these rules is that
  - Import VAT is not chargeable on imported alcohol products being entered for an excise duty suspension arrangement (excise warehousing);
  - instead, the Import VAT due on the importation is payable with the Excise duty on removal of the goods from duty suspension (excise warehouse) and the value for Import VAT purposes includes the Excise duty payable.

See the leaflet on [Alcohol Products](#) on Revenue.ie for further information.<sup>4</sup>

### 1.3 IMPORT VAT SIMILAR TO CUSTOMS DUTY IN OPERATION

The VAT Consolidation Act provides that the provisions of the Customs Consolidation Act 1876<sup>1</sup> and other law in force in the State relating to customs applies, with such exemptions and modifications as may be specified in Regulations, to Import VAT as if it were a duty of customs. Therefore the mechanisms for collecting VAT on imports generally parallel the arrangements for collecting Customs duty (e.g. the Import VAT is collected with the Customs duty on the basis of an import declaration). In addition, as a general rule, the VAT treatment will follow the Customs duty treatment (e.g. where the goods are placed under a customs regime where Customs duty is not payable (say inward processing) then Import VAT will also not be payable). However, this is not an absolute rule and there are situations where the Customs and Import VAT treatment diverges - these differences are outlined in more detail in this Manual.

The arrangements where the Import VAT treatment *follows* the Customs duty treatment are as follows:<sup>43A</sup>

- a) arrangements for temporary importation **with total exemption from Customs duty**,
- b) external transit arrangements,
- c) temporary storage arrangements,
- d) customs warehousing arrangements,
- e) inward processing arrangements,
- f) arrangements for the admission of goods into territorial waters in connection with drilling or production platforms,
- g) outward processing arrangements.

Other arrangements relating to customs concerning the suspension of Customs duties, reduction in Customs duties or repayment or remission of Customs duties do **NOT** apply to Import VAT.<sup>44</sup> An example would be where the goods qualify for non payment of Customs duty because they are for use in a private aircraft - the End-Use Authorisation relieves them of Customs duty, but Import VAT remains payable. However, an End-use Authorisation to cover goods under paragraph f) above would relieve both Customs duty and Import VAT.

### 1.4 GOODS FROM WITHIN THE EUROPEAN UNION

Union goods brought into the State from other Member States of the EU are still often loosely referred to as “imports”. It should be noted, however, that since the introduction of the Single Market, Union goods brought into the State from other Member States are treated in VAT terms as intra-Community acquisitions or supplies of goods within the State. This Manual does not cover these situations (see chapters 5 and 6 of the [Guide to VAT](#) on Revenue.ie for further information on the VAT arrangements applicable in the Single Market).

## 1.5 REGISTERED AND UNREGISTERED TRADERS

Traders are required to register for VAT in certain situations – broadly, if their annual turnover exceeds a certain threshold – see Chapter 2 of the [Guide to VAT](#) on Revenue.ie for further details. Generally, VAT registered traders can claim back, in their VAT Return (VAT 3), the Import VAT paid on goods imported for their business. Conversely, a person not registered for VAT pays the Import VAT without the possibility of recovery in a VAT return\*. This is an important distinction and explains why in some instances the approach to Import VAT will vary depending on whether or not the trader is registered for VAT.

\*There are, however, a limited number of circumstances in which a person not registered for VAT can claim a refund of Import VAT paid by them. These are set out in the VAT Information Leaflet entitled “[Repayments to Unregistered Persons](#)” on Revenue.ie. See paragraph [2.6](#) below on Miscellaneous Refund Schemes for further information.

## 1.6 VAT RATES

Import VAT is charged at the same rate as that on domestic supplies – an imported product will be subject to the same rate of VAT that would apply if the product had been purchased within the State.

A [table](#) showing the various VAT rates currently in operation, together with the rates that have applied in the past, is available on the Revenue website.

- The standard rate of VAT applies to the majority of goods.[10A](#)
- Schedule 2 of the VAT Consolidation Act[11](#) lists the goods which are zero-rated (0%).
- Schedule 3 of the VAT Consolidation Act[12](#) lists the goods subject to the reduced rates.
- Schedule 5 of the VAT Consolidation Act[13](#) lists Works of Art, Collectors’ Items and Antiques also chargeable at the reduced rate.
- S. 46(1)(d) provides for the special rate of VAT applicable to livestock, live greyhounds and the hire of horses.
- The circumstances in which goods may be Exempt from VAT are listed in Schedule 1 of the VAT Consolidation Act.[10](#)

Second-hand goods are liable to VAT at the rate applicable to new goods of the same kind.

The Revenue website has an extensive listing of [VAT Rates](#) for over 2,500 goods and services. Questions concerning liability of goods to VAT and the ratings that apply, which cannot be resolved locally, should be submitted through the usual channels to VAT Interpretation Branch ([vat@revenue.ie](mailto:vat@revenue.ie)) for ruling.

## 2 THE BASICS OF THE IMPORT VAT SYSTEM

### 2.1 AEP

All goods imported to Ireland from outside the European Union must be declared to, and cleared by, Customs. The goods must be declared for free circulation or one of the duty suspensive arrangements listed in paragraph [1.3](#) above. The majority of declarations are now made by direct trader input (DTI) which involves the submission of an electronic Single Administrative Document (SAD) through the Automated Entry Processing System (AEP).

The information entered on the SAD, such as the commodity code of the product, the origin code, the customs value etc. enables the AEP system, in conjunction with TARIC, to assess the Customs duty payable. In addition, most commodity codes have the appropriate VAT rate for the commodity, associated with them in AEP so that the system can also automatically assess the amount of Import VAT payable. (However, in some limited cases there may be more than one VAT rate associated with a particular commodity code and in these circumstances the trader/agent must declare the appropriate VAT rate under code '1D29' in Box 44.).

Consignments consisting of goods subject to different VAT rates must be entered as separate sub-items within the SAD. The Customs duties payable, along with the Import VAT, are displayed in Box 47/4 of the SAD. Import VAT is indicated by tax type Code B00.

The procedure code entered in Box 37a of the SAD indicates whether the imported goods are being declared for free circulation or one of the duty suspension procedures. The payment of Import VAT on goods entered to any of these procedures is suspended in the same manner as the duty of Customs and only becomes payable when the goods cease to be held under those procedures. The arrangements for the payment of duty and the clearance of goods from such procedures applies to Import VAT as it does to the duty of customs. (The Import VAT should be shown separately in the ledger or Home Consumption Warrants and in the Monthly Accounts.)

### 2.2 PAYMENT OF IMPORT VAT

The AEP system is now part of ITS and is thus integrated with CRS and ITP. This enables the payment of Customs duties and Import VAT, calculated in AEP, to be processed electronically (by deduction from the trader's bank account) and recorded on ITP. Import VAT is payable with the Customs duties and the facilities available for making payments are the same. These are set out in the [AEP Information Leaflet on Payment Methods](#) available on Revenue.ie.

Where a doubt/dispute arises as to the correct amount of Import VAT payable, the amount which appears prima facie to be correct is to be brought to account. Any underpayment or overpayment which comes to light later should be processed as described in the Sections [2.4](#) and [2.5](#) below.

### 2.3 VALUE FOR IMPORT VAT PURPOSES

The value on which import VAT is assessed is

- the value for customs purposes plus
- any Customs/Excise duty or other charges (apart from Import VAT) payable at importation plus
- the freight costs from the point of import into the EU to the point of import into Ireland.<sup>8</sup>

If the invoice value includes the freight costs to the final point of destination in Ireland, these costs will be included in the value of the consignment and subject to import VAT.

Subject to certain exceptions, all consignments in excess of €20,000 require a declaration, in Box 44 of the SAD, of particulars relating to the customs value of the goods being imported. The relevant supporting documentation (including C&E Forms G563 or G563A) should be retained for production to Revenue if and when required. However a declaration is not required for importations liable only to Import VAT where:

- (i) the importer is a **person registered for VAT**; or
- (ii) the customs value of the imported goods in a consignment does not exceed €10,000, provided that they do not constitute split or multiple consignments from the same consignor to the same consignee; or
- (iii) the importations involved are not of a commercial nature.

Detailed guidelines on the Valuation of Imported Goods are contained in the [Customs Manual on Valuation](#).

## 2.4 UNDERPAYMENTS

Underpayments of VAT at import arise as a result of the entry of incorrect information on the SAD, either intentional or unintentional. Examples of errors on SADs which can give rise to non-payment or underpayment of import VAT include:

- use of incorrect TARIC classification codes indicating a lower or zero rate of CCT, thus reducing the tax base on which the VAT is levied.
  - use of incorrect Additional Codes indicating a reduced or zero rate of Anti-dumping duty, thus reducing the tax base on which the VAT is levied.
  - incorrect valuation.
  - entering relief codes indicating a relief entitlement for which the product or consignment does not qualify.
  - entering a VAT rate code indicating the reduced or zero rate of VAT where the standard rate applies.
  - entering a VAT56B code when the trader does not hold a valid VAT-free Authorisation
1. **Corrected SADs** – Where a Trader discovers a material error in the information provided in a previously cleared SAD, a corrected SAD must be submitted. Where the correction made to the SAD results in a situation whereby the duties and/or VAT payable on the corrected SAD are higher than the duties and/or VAT paid on the original SAD, the AEP system will automatically recalculate the Customs duties and VAT liability based on the revised information submitted in the corrected SAD. The corrected SAD will be referred to the relevant Customs official for acceptance by means of a work item (Transaction Review – TR.)
  2. **Unregistered Persons** – Import VAT is treated the same as Customs Duty and the procedures for dealing with underpayments, as set out in Sections 6 & 11 of the [Collection of Customs Debts Manual](#), also apply to Import VAT
  3. **Registered Persons** – As a general rule no reassessment of VAT is to be made after the VAT chargeable on an entry has been brought to account and the goods have been cleared, where the importer is a registered person. (The registered person will only be entitled to claim a credit in their

next VAT3 for the actual amount of Import VAT paid; in this way the underpayment of Import VAT is automatically adjusted through a higher amount being due with the VAT 3 return.)

4. **Non-Taxable Activities** - An exception to this rule applies where the VAT registered person is engaged in both taxable and non-taxable activities. Examples here would be Banks, State Departments, Hospitals, Opticians etc. VAT incurred in respect of non-taxable activities is not deductible. In the absence of deductibility, the possibility for compensatory adjustments in the registered person's next VAT3 does not arise. Underpayments which come to light in these sectors must therefore be examined to determine whether they relate to taxable or non-taxable activities and any underpayments of Import VAT arising from non-taxable activities should be pursued and brought to account directly. Where the VAT status of a particular trader or transaction is in doubt, the relevant District should be consulted.

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

[...]

6. **Legislation** – Where a registered trader improperly procures the importation of taxable goods without the payment of VAT, s/he is liable to a fixed penalty of €4,000 in addition to the tax payable on the import consignment. This is provided for in S.116(18) of the Value-Added Tax Consolidation Act 2010.
7. **Bringing underpayments to Account** – Please refer to Appendix 4 of the AEP Integrated Accounting Staff Guide.

## 2.5 OVERPAYMENTS

As a general rule, and subject to statutory time limits outlined below, where it is discovered by the trader that the information provided in a previously cleared SAD declaration was inaccurate, a corrected SAD must be submitted.

1. **SADs submitted where payment is made from the Trader's AEP Account** - Where the correction made to the SAD results in a situation whereby the duties and/or VAT payable on the corrected SAD are lower than the duties and/or VAT paid on the original SAD, the AEP system will automatically recalculate the Customs duties and VAT liability based on the revised information submitted in the corrected SAD. The corrected SAD will be referred to the Station for acceptance by means of a work item (Transaction Review - TR). When the correction is accepted by the Station the overpaid amount will be credited to the trader's AEP account and will be reflected in the trader's monthly AEP statement.

The monthly AEP statement takes account of all VAT liabilities and credits for the trader for each month. The net VAT balance shown on this statement (whether it be a debit balance or a credit balance) is the figure that should be incorporated into the VAT3 return for the trader.

2. **SADs submitted where payment is made from the Agent's AEP Account**

**a) VAT Registered Clients** - Where an agent pays import VAT on behalf of a VAT registered client in error, the agent should submit the corrected SAD, and any refund of VAT due on the original transaction will, once the corrected SAD is accepted by the Station, be credited to the agent's AEP account.



The agent is then required to issue a credit note (or equivalent) to the importer for the refunded amount in order to ensure that the input credit for the importer's next VAT3 return will be reduced accordingly.

**b) VAT Unregistered Clients** - Where an agent pays import VAT on behalf of a VAT unregistered client in error, the agent should submit the corrected SAD, and any refund of VAT due on the original transaction will, once the corrected SAD is accepted by the Station, be credited to the agent's AEP account. It is a matter then for the agent to refund this amount to the VAT unregistered client.

3. **VAT Unregistered Persons** - Applications from unregistered persons (where the original non DTI declaration was not submitted by an agent) for a refund of Import VAT, arising from an overpayment or a miscalculation, should be made to the Revenue Station through which the goods were cleared, within four years from the end of the taxable period to which the claim relates. If the claim is accepted, the Station should correct the SAD and arrange with the Central Repayments Office to issue a cheque. The procedure to be followed is the same as for CCT and is set out in Section 13.8 of the [Customs Manual on Import Procedures](#) and Chapter 9 of the AEP Integrated Accounting Staff Guide.
4. **Overpayment of VAT on Anti-dumping Duty** - A VAT refund situation can also arise where, post importation, the rate of anti-dumping duty is reduced. Typically this would arise where a provisional anti-dumping duty measure expires without being made definitive, or is made definitive at lower rates than the original provisional duty. This gives rise to an overpayment of Anti-dumping duty and also an overpayment of Import VAT.

Pending an update to the AEP system to cater for such corrections, the overpayment is to be dealt with by inputting a negative short CI for the amount concerned using the tax type "provisional". (A negative "short CI" is a mechanism within ITP to create a credit in a trader's account.) The amount overpaid will be credited to the payers account in the same way as outlined earlier. The remarks field of the relevant SAD should be noted to this effect and the SAD and short CI should be cross-referenced. This is explained in more detail in Section 12 of the Customs Manual on Anti-dumping Duty.

5. **Refund of credited overpaid amounts of VAT by cheque** - Where a cheque refund is sought for the overpaid amount credited, please refer to paragraph 13.8 of the [Customs Manual on Import Procedures](#) and Chapter 9 of the AEP Integrated Accounting Staff Guide for information on the processing of such refund requests.
6. **Time Limits for claiming Repayments** – Under Section 99 (4) VAT Consolidation Act a claim for a refund may be made only within 4 years after the end of the taxable period to which it relates.<sup>8A</sup>

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

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## 2.6 MISCELLANEOUS REFUND SCHEMES

There are a number of specific situations which give rise to a refund entitlement to unregistered traders and these are set out in the VAT information leaflet [Repayments to Unregistered Persons](#) on Revenue.ie. The leaflet is broken down into various schemes under the following headings:

- Foreign businesses paying Irish VAT
- Zero-rating of services supplied to foreign traders (VAT 60A Procedure)
- Farm buildings or structures, land drainage and land reclamation
- Sea fishing vessels and equipment (This includes fishing nets, though not specifically mentioned in the leaflet [43](#))
- Marine diesel
- Sea and Inland Waterways Rescue craft
- Persons with disabilities
- Persons with disabilities - Aids and Appliances
- Radios for persons with visual impairments
- Residential caravans and mobile homes
- Irish companies providing certain services outside the State
- Touring Coaches
- Donated medical equipment
- Donated Research Equipment
- Humanitarian goods
- Investment gold

The procedures for claiming refunds under these schemes are not uniform, so it is important to follow the procedures for the appropriate scheme when processing a refund application.

### 3 RELIEF FROM IMPORT VAT

#### 3.1 RELIEFS THAT APPLY TO BOTH CUSTOMS DUTY & IMPORT VAT

The following is a list of reliefs that apply equally to both Customs duty and Import VAT:

- (i) used personal property imported on transfer of residence;<sup>14</sup>
- (ii) goods imported on transfer of residence on the occasion of a marriage;<sup>15</sup>
- (iii) personal property acquired by inheritance;<sup>16</sup>
- (iv) educational materials, outfits and household effects imported for their personal use during the period of their studies by non-EU students;<sup>17</sup>
- (v) capital goods and other equipment imported on transfer of a taxable business activity;<sup>19</sup>
- (vi) live animals (sent free of charge) and biological or chemical substances intended for education or scientific research;<sup>20</sup>
- (vii) therapeutic substances of human origin, blood grouping and tissue typing reagents;<sup>21</sup>
- (viii) pharmaceutical products for use at international sports events;<sup>22</sup>
- (ix) samples of reference substances for the quality control of medical products;<sup>52</sup>
- (x) articles imported by official bodies or by charitable or philanthropic organisations;<sup>23</sup>
- (xi) articles intended for disaster victims;<sup>25</sup>
- (xii) honorary decorations, awards, trophies, cups, medals, souvenirs etc;<sup>26</sup>
- (xiii) presents received in the context of international relations;<sup>27</sup>
- (xiv) goods to be used by monarchs, heads of state & diplomats;<sup>28</sup>
- (xv) samples of negligible value for the purpose of soliciting sales;<sup>29</sup>
- (xvi) printed advertising matter such as catalogues, price lists, directions for use or brochures relating to goods for sale or hire or services offered, by a person outside the State;<sup>30</sup>
- (xvii) goods imported for trade fairs and trade promotion purposes;<sup>31</sup>
- (xviii) goods imported for examination, analysis or test purposes;<sup>32</sup>
- (xix) consignments sent to organisations protecting copyrights or industrial or commercial patent rights;<sup>33</sup>
- (xx) miscellaneous documents and articles of no commercial value;<sup>35</sup>
- (xxi) ancillary materials for the stowage and protection of goods during their transportation;<sup>38</sup>
- (xxii) litter, fodder and feeding stuffs for animals during their transportation;<sup>39</sup>
- (xxiii) fuels and lubricants present in means of transport and accompanying portable containers;<sup>40</sup>
- (xxiv) materials for the construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims;<sup>41</sup>
- (xxv) coffins, funerary urns and ornamental funerary articles;<sup>42</sup> and
- (xxvi) gift consignments not exceeding €45 in value, excluding Tobacco Products, Alcohol, Perfume and Toilet Waters;<sup>48</sup>
- (xxvii) sea-fishing products caught outside the territorial sea by vessels registered in a Member State.<sup>51</sup>

#### 3.2 OTHER RELIEFS WHICH APPLY TO IMPORT VAT

- (i) goods not exceeding €22 in value (negligible value relief);<sup>18</sup>
- (ii) articles intended for people with disabilities or visual impairments donated free of charge to Revenue approved organisations;<sup>24</sup>
- (iii) tourism advertising material for free distribution;<sup>34</sup>
- (iv) visual and auditory materials of an educational, scientific or cultural character produced by the United Nations or one of its agencies;<sup>36</sup>

- (v) collectors' pieces and works of art of an educational, scientific or cultural character imported free of charge by a Revenue approved institution.<sup>37</sup>

While some of these reliefs may also apply to Customs duty, the conditions that apply and/or the amount that qualifies for the relief are different.

### 3.3 APPLICATION OF THESE RELIEFS

The detailed arrangements for applying the reliefs listed in paragraphs 3.1 and 3.2 are set out in the Customs [Manual regarding Permanent Reliefs from Payment of Import Charges](#) and the [Manual regarding the Customs Treatment of Gifts and Items of Negligible Value](#). Officers providing information to importers should pay particular attention to the instructions relating to the 'Relief Codes' to be entered in Box 37b of the SAD, as these codes vary from one relief category to another and also as between Customs duty and Import VAT.

### 3.4 RELIEF UNDER TEMPORARY ADMISSION

Relief from import VAT under the Temporary Admission arrangements is confined to goods benefiting from TOTAL exemption from Customs duty.<sup>43A</sup> In all other respects, in relation to temporary imports, the provisions relating to Import VAT mirror those for Customs duty. Full details are contained in the [Temporary Importation Manual](#).

1. **Deposits** - Where the conditions for the granting of relief under Temporary Admission require a deposit to be taken as security, this is to be placed on deposit and either refunded if the goods are exported, or brought to account on foot of a pro-forma SAD where the goods are not exported or proof of export cannot be produced.
2. **Temporary Admissions Diverted to Home Use** - Where Import VAT is charged and brought to account on goods diverted to home use following importation under the temporary admission provisions, staff should issue to the importer concerned, for transmission to the *purchaser* of the goods, a statement showing the rate and amount of Import VAT paid. Payments other than Import VAT are not to be included. The statement should be worded along the lines of [Appendix A](#). The issue of the statement should be noted on the back of the relevant entry (Form 1047) and a copy of it attached thereto. Thus, *purchasers who are registered for VAT* can claim credit in their VAT3 returns for the Import VAT paid provided such VAT is properly deductible. They should retain the statement for production to Revenue, if and when required.

### 3.5 THE VAT 56A SCHEME

This scheme provides that traders who derive not less than 75% of their annual turnover from exports or intra-Community supplies of goods out of the State, can apply to have most goods and services supplied to them, and intra-Community acquisitions and imports made by them, zero-rated. The zero rating does not apply to supplies of goods or services which in the normal course would not be deductible. A VAT-registered person who thinks they might qualify under this scheme should make application to the Revenue District responsible for their tax affairs on Form [VAT 56A](#). Qualifying traders are issued with a numbered Authorisation, which is valid for up to three years.

In order to import qualifying goods VAT free under the 56A Scheme, the authorised person should make a declaration that s/he is an authorised person under Section 56 of the VAT Consolidation Act.<sup>7</sup> This is done by entering code 1A01 in Box 44/1 of the SAD and entering the Authorisation number in Box 44/2.

When requested by a Revenue officer, a copy of the Authorisation should be produced in support of the declaration.

An Information Leaflet entitled '[Section 56 Zero Rating of Goods and Services](#)' is available on Revenue.ie.

### 3.6 ONWARD SUPPLY RELIEF

1. **Outline** – This provision allows goods entered for free circulation to qualify for a zero rate of VAT in the Member State of importation where:

- the goods are imported from a third country (or a third territory) into one Member State, but at the time of the said importation are already consigned to another Member State;
- the importer and the final customer are both registered for VAT; and
- the onward supply, by the importer in the Member State of importation to the consignee in the other Member State, is a zero-rated supply in accordance with the Single Market VAT arrangements and the goods are treated as an intra-Community acquisition on arrival in that other Member State.

The relevant provision is contained in Article 143(1)(d) & (2) of Council Directive 2006/112/EC, which is given effect in Irish legislation by Section 53(2) and paragraph 2(1) of Schedule 2 of the VAT Consolidation Act 2010.<sup>6</sup> The effect of the provision is that Import VAT normally chargeable on the importation of goods from third countries and third territories does not fall to be paid in the Member State of importation; instead VAT will be accounted for by the purchaser in the Member State of final destination under the internal VAT system.

2. **Procedure for claiming Onward Supply Relief** - An importer who wishes to enter the goods at a zero rate of VAT under this provision and who qualifies to do so (see previous paragraph), must complete an import SAD in accordance with the instructions contained in the [AEP Import Trader Guide](#), and comply with the following conditions:

- (i) goods declared under these arrangements must be entered on a separate SAD, i.e. no other goods must be declared on the same SAD;
- (ii) goods declared must be dispatched to their EU country of true consignment within one month of clearance;
- (iii) a declaration that the goods being imported into Ireland are already consigned to another Member State must be entered in Box 44/2 of the SAD and Code 1Q99 entered in Box 44/1;
- (iv) a signed declaration in the format at [Appendix B](#) must be made by the importer at the time of importation and produced to Revenue together with the relevant supporting documents;
- (v) the importer declared on the SAD must be registered for VAT purposes in the State and their Irish VAT registration number must be declared on the SAD. This should be quoted in Box 44/2 of the SAD under code Y040. The Irish VAT registration number of a customs clearance agent or other agent of the importer is not acceptable;
- (vi) the final customer in the other Member State must be registered for VAT in that Member State and their identification number must also be declared in Box 44/2 of the SAD, under code Y041;
- (vii) Where a subsidiary or branch of a company is registered separately for VAT and is the importer, their own VAT registration number (and not that of the principal) must be quoted;
- (viii) Box 37a must contain the specific procedure code to indicate that the declaration relates to entry for free circulation without payment of VAT. The procedure code to be used must commence with 42 or 63. 4200 is used when direct imports are already consigned to another

- Member State. 6321, 6322, 6323 are used for re-importations already consigned to another Member State;
- (ix) the importer must undertake to include the intra-Community supply to the other Member State in the following Returns:
- VAT3 Return – Box E1 .
  - VIES Statement – all traders who make zero-rated Intra-Community supplies are obliged to provide specific details of these transactions to VIMA on a monthly, quarterly or yearly basis.
  - INTRASTAT Return – this statistical requirement only applies to traders whose supplies of goods to other Member States exceed €635,000 in value annually.

Further information on INTRASTAT and VIES can be obtained from the [VIES & INTRASTAT Traders Manual](#) on Revenue.ie or from [vimahelp@revenue.ie](mailto:vimahelp@revenue.ie).

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

[...]

If all the conditions for the zero rating of the VAT under this provision are not met, the importer should be given an opportunity to rectify the matter. In the event of non-compliance, the full VAT should be collected before the goods are released to free circulation.

4. **Third Territories** - Imports destined for onward supply to the Third Territories do not qualify for the zero rate of VAT under this provision, so Import VAT is payable in the normal way. All exports to the Third Territories must be processed on an Export SAD in accordance with Articles 278 & 279 of the VAT Directive.
5. **Excisable Products** - If the entry for free circulation with zero rate of VAT includes goods that are subject to excise duty then that duty must be paid. However, if the importer is an authorised warehouse keeper (and able to declare the goods for import into a warehouse), the excise duty will not be payable on the SAD and the onward movement will be required to be dealt with in accordance with the procedures set out in Part 1 of the [Administration & Control of Tax Warehouses Manual](#).
6. **Control of Movement** - There is no specific customs function in controlling the movement of the goods to the other Member State. Such movement is governed by the arrangements which apply to intra-Community transactions. However, any case where concern arises that the requirements to forward the goods to the other Member State are not being met should be reported to the District where the importer is resident for appropriate follow up enquiries.
7. **Further Assistance** - Any difficulty in implementing these instructions should be reported to the AEP Helpdesk at [aephelpdesk@revenue.ie](mailto:aephelpdesk@revenue.ie), VPN 63378. Any VAT related enquiries should be directed to the Revenue District responsible for the trader's tax affairs. Traders enquiring about the operation of this procedure, in respect of goods for clearance in another Member State and subsequent dispatch onwards to Ireland, should be directed to the customs authority of that Member State. All such goods entering this State will be treated as intra community acquisitions and Import VAT will not arise. Additional assistance is available as set out in [paragraph 6.2](#) below.

### 3.7 RE-IMPORTATIONS

1. **Re-importation of goods in the same state** – The provisions relating to returned goods, set out in Section 11.5 of the [Customs Import Procedures Manual](#), apply to Import VAT, but only in relation to goods which are being re-imported by the person who exported them (otherwise Import VAT is payable).<sup>45</sup>
2. **Re-importation of goods processed abroad** – With the exception of goods covered by an Outward Processing Authorisation, the value on which Import VAT is chargeable is the full value of the re-imported compensating products increased by the amount of any duties, levy or other charges (excluding VAT) chargeable in relation to their re-importation. However, under Regulation 14(3)(i) of the VAT Regulations 2010 (S.I. 639/10),<sup>47</sup> VAT on goods in an Outward Processing arrangement is now treated the same as Customs Duty and the provisions contained in the [Instruction Manual on Outward Processing](#) apply.<sup>46</sup>

### 3.8 WAIVER OF SMALL AMOUNTS

An administrative arrangement allows for the waiving of Import VAT where the total Import VAT calculated on a consignment does not exceed €6.



## 4 MODES OF IMPORTATION

### 4.1 POSTAL IMPORTATIONS

The provisions of Section 8 – Imports by Post - of the [Customs Import Procedures Manual](#) apply to goods imported by post that are liable to Import VAT.

1. **Parcels not exceeding €260 imported by persons registered for VAT.** Import VAT is not chargeable at import on importations of parcels (including Green Label letter packets and "small" packets) by a VAT registered person for the purposes of their business where the value of the consignment, excluding duty, does not exceed €260. The importer's VAT registration number must be declared on the parcels or packets to avail of this concession. The fact that the goods are liable to Customs duty, or are required to be entered, does not affect this provision. Notwithstanding the non-charging of Import VAT, the Import VAT must be accounted for by the importer in box T1 of the VAT 3 return for the period. Any VAT deductible in respect of the parcel can be offset against this amount in box T2 of the VAT return. This concession does not apply to importations by unregistered persons or to consignments containing stamped cigarettes or goods subject to assay – in these cases Import VAT is payable in the same manner as Customs Duty
2. **Parcels under €1,000 in value** - Consignments under €1,000 in value (other than those containing stamped cigarettes or goods subject to assay) do not require to be entered. The import charges (including Import VAT) are assessed by the Revenue staff at the Mail Centre and recorded on the Import Duty Schedule. A Charge Label is attached to the parcel containing details of the import charges that apply. An Post will collect these import charges (plus their own handling fee - currently €7), on delivery of the parcel and pass them on to Revenue. Where the entry is waived any Import VAT chargeable should be brought to account by Import Duty Schedule.
3. **Parcels of €1,000 or more in value** – A Customs Declaration (SAD) is required for parcels valued at €1,000 or more and ALL parcels containing stamped cigarettes and goods subject to assay. It is important for the purposes of reconciliation of traders' VAT returns and official records, especially in relation to repayments, that VAT numbers are fully and accurately quoted on the customs declaration to Revenue.

### 4.2 MERCHANDISE IN BAGGAGE

Merchandise in baggage means commercial consignments imported by passengers in their own (accompanied) baggage. Where the value of the goods is less than €260 they may be cleared without production of a SAD declaration on payment of any Customs duty and/or Import VAT applicable, a receipt on Form C&E 305 being issued. In the case of a VAT registered person only the Customs Duty need be collected, provided an invoice is produced and the importer's VAT registration number is declared; (any Import VAT should be accounted for in the trader's appropriate VAT3 return). Goods exceeding €260 in value must always be declared on a SAD and any Customs duty or Import VAT paid before the goods are released. All transactions irrespective of value or registered status must be recorded in the MIB Register – further details in Section 12.6 of the [Manual on the Control & Examination of Baggage](#).



### 4.3 PERSONAL TRAVELLERS

Import VAT, like Customs duty, is payable on all goods imported by passengers in excess of the duty free allowances. The option to clear goods, not exceeding €700 in value, at the 2.5% standard rate of Customs duty has no equivalence in relation to Import VAT. Normal VAT rates, as set out in [Section 1.6](#), apply.<sup>49</sup>

### 4.4 CENTRALISED CLEARANCE

1. **Introduction**: This procedure allows a trader to clear goods in one Member State (participating MS) while paying the Customs duty and completing the Customs formalities in another Member State (authorising MS). However Centralised Clearance only covers Customs matters, so the trader still has obligations in relation to Import VAT and statistical formalities in the Member State where the goods are physically imported. Confirmation that arrangements are in place to account for Import VAT and statistics forms part of the Centralised Clearance approval process.
2. **Imports to Ireland**: Where goods are physically imported into Ireland (by a trader authorised to use the Centralised Clearance procedure in another Member State) the trader pays Customs duties and completes Customs formalities in that Member State. However, the trader must account for Import VAT and statistics here in Ireland. This is done by means of a Composite SAD, which the trader submits once a month through the AEP system and which is used for Import VAT collection purposes. Code 1A2 is entered in SAD Box 37b to suppress the collection of Customs duty, as that duty will already have been paid.
3. **Imports to other Member States**: Where goods are physically imported into another Member State (by a trader authorised to use the Centralised Clearance procedure in Ireland) they pay Customs duties and complete Customs formalities, in respect of those goods, here in Ireland. Code 1A1 is entered in SAD Box 37b to indicate that the Import VAT is not to be collected in this State. The trader will need to comply with the local requirements of the other Member State in relation to the accounting and payment of the Import VAT there. This mechanism is put in place during the Centralised Clearance approval process along with a control plan to manage the process.

## 5 IMPORT VAT IN SPECIFIC SITUATIONS

### 5.1 AIRCRAFT

Aircraft used or to be used by a transport undertaking operating for reward chiefly on international routes, and fuel for such aircraft, are zero-rated.<sup>11B</sup> Importers may prove this eligibility for a zero rate by producing an Operating Licence from the Department of Transport Tourism & Sport or an Air Operator Certificate from the Irish Aviation Authority, as both documents should indicate whether or not the aircraft is to be used for reward chiefly on international routes. The zero rate also applies to the supply, repair, maintenance and hiring of equipment incorporated or used in such aircraft.<sup>11D</sup>

1. **Entry & Payment** - All aircraft importations must be entered on AEP by Direct Trader Input. Eligibility for the zero rate of VAT is declared by the entry of code '1A03' in Box 44.1 of the SAD and quoting 'paragraph 4(2)(b) Schedule 2 VAT Act 2010' in Box 44.2. All other aircraft (including helicopters, gliders and balloons) are chargeable at the standard rate and generally this is payable at importation in the normal way. Unless the arrangements for delayed payment described in the following paragraph apply, where Import VAT remains unpaid for a period of 7 days from the date of importation, the aircraft becomes liable to forfeiture.
2. **Delayed Payment** - In any case where it is not practicable to secure immediate payment of Import VAT, the aircraft need not be detained provided an officer at Assistant Principal level or higher in the Revenue District, where the importer resides or is established, is satisfied that the importer has a residence in the State where s/he can readily be found. In such case, the importer is to be informed that the aircraft is liable to Import VAT and directed to produce evidence of value and pay the Import VAT at the Revenue District responsible for their tax affairs.
3. **Registration & Verification** - Civil Aircraft are normally registered with a national authority, such as the Irish Aviation Authority (IAA). Aircraft registered in the State are allotted registration letters in a five letter series - the first two letters being EI. Normally the registration letters are marked on an aircraft before it is taken into use. For each new or amended registration the IAA issues an Advice Note to the Customs Procedures Branch of Corporate Affairs & Customs Division where they are redirected to the Revenue District or Business Unit responsible for the registered owners' tax affairs. The relevant Districts or Units use the information to:
  - a. verify that any VAT liability or accounting requirement arising from the new (or amended) registration has been met; bear in mind that a private aircraft arriving here from another Member State, which was not in free circulation in that Member State, may also be liable to Import VAT here.
  - b. assess whether the registered owner's interest in the aircraft has implications for their overall tax situation and to take any necessary action;
  - c. where the registration arises from the acquisition or disposal of an asset, to update the CRS Notes accordingly.
4. **Foreign Registrations** - Registration in the EI series may be taken as evidence that the aircraft is owned by a citizen of the State or by a person or company resident, or having a place of business, in the State, and that the aircraft is, prima facie, liable to Import VAT on first arrival in the State. The converse is not necessarily true as an aircraft registered abroad may be imported bearing foreign registration marks and may be registered here after transfer to an Irish resident or company. Such aircraft may also be liable to Import VAT in the State.

## 5.2 SHIPS, BOATS AND OTHER VESSELS

The zero rate of VAT applies to seagoing vessels of a gross tonnage of more than 15 tons, and to fuel for such vessels, being used or to be used: [11A](#)

- for the carriage of passengers for reward;
- for the purpose of a sea fishing business;
- for other commercial or industrial purposes; or
- for rescue or assistance at sea.

Eligibility for the zero rate can be declared by the entry of code '1A03' in Box 44.1 of the SAD and by quoting 'paragraph 4(2)(a) Schedule 2 VAT Act 2010' in Box 44.2. The zero rate also applies to the supply, repair, maintenance and hiring of equipment incorporated or used in such vessels. [11C](#) The standard rate applies in all other cases. Imports of all such vessels must be reported and entered in the normal way and the Import VAT paid with the other duties of customs before the vessel is released for free circulation. Section 5 of the [Temporary Importation Manual](#), sets out the circumstances under which seagoing vessels may be temporarily imported without Customs formalities. Outside of these circumstances, Import VAT is chargeable on all chargeable vessels, whether imported temporarily or permanently and whether or not registered in the State or any other Member State of the EU. Vessels arriving here from another Member State, which were not in free-circulation in that Member State, may also be liable to Import VAT here. Unless the Import VAT is paid or the vessel is re-exported, it is to be detained – see [paragraph 6.1\(2\)](#). For this reason proof that VAT has been paid should be carried on board at all times and persons acquiring second-hand vessels should ensure that evidence of VAT payment is handed over with the vessel. All cases of detention are to be reported to Customs Procedure Branch, Corporate Affairs & Customs Division.

## 5.3 CLOTHING

All articles of adult clothing and adult footwear are chargeable to Import VAT at the standard rate, while articles of children's clothing and children's footwear are generally zero-rated. The different rates inevitably give rise to an incentive for adult clothing and footwear to be declared as children's. Officers are therefore cautioned to exercise extra vigilance in relation to the importation of clothing and footwear and to heed the guidelines contained in the [VAT Rates Index](#) on Revenue.ie. Articles of children's clothing and footwear are regarded as such if described, labelled, marked or marketed for children under 11 years of age or up to and including ages 9-11 or 10-11.

## 5.4 CINEMATOGRAPH FILMS, SOUND AND VIDEO TAPES, CD'S AND DVD'S

The following goods are liable to Import VAT at the standard rate:

- Cinematograph films classified at Tariff heading 37.06; and
- Sound and Video Tapes, CDs and DVDs classified at Tariff heading 85.23.

However, when imported in connection with licensing arrangements for the showing of the films, they are not to be charged with Import VAT. [50](#)

## 5.5 ELECTRONIC DATA

1. **Standard Software** - Imports of standardised software on a physical medium, such as a CD or memory stick, are considered to be imports of goods and Import VAT is payable. The value includes both the cost of the physical medium and the data.

2. **Customised Software** - Where the physical medium contains specific or customised software the transaction is considered to be a supply of a service.
- a. **Registered Traders**: Where the importer is registered for VAT, the reverse charge rule applies and the trader self-accounts for the VAT on the service by entering it in Box T1 of their VAT3 Return. To clear the CD or memory stick through customs the trader must declare in Box 44/2 of the SAD, that it contains non-standard specialised software in respect of a Received Service that has been, or will be, accounted for in the appropriate VAT3 Return. The declaration must also include the trader's VAT Registration number. Pending the creation of a specific AEP code to cover these situations, the AEP Helpdesk should be contacted at VPN 63378 or [aephelpdesk@revenue.ie](mailto:aephelpdesk@revenue.ie), for the special interim code to be entered in SAD Box 44/1. The consignment can then be released without being assessed for Import VAT.
  - b. **Unregistered Traders**: Where the importer is not registered for VAT, the transaction is to be treated as a supply of goods and Import VAT is payable on the total cost or value of the software, including the physical medium.

More information on electronically supplied services is contained in the VAT Information Leaflet on [eServices & Broadcasting](#) available on Revenue.ie.

## 6 CONCLUSION

### 6.1 FRAUD

1. **Action where fraud is suspected** - In any case where fraud is suspected, the matter is to be brought to the attention of the Assistant Principal without, if possible, letting the importer or their agent become aware of the suspicions entertained. The Assistant Principal will, unless they are fully satisfied that there are no grounds for suspicion, arrange for the information to be passed to the Investigation and Prosecutions Division (Telephone 01-8277559). If the Assistant Principal cannot be consulted, the responsibility of notifying the IPD will fall on the Higher Executive Officer or the next most senior officer available, the Assistant Principal being advised subsequently of the action taken. Where clear evidence of fraud is found the goods, if on hands, are to be detained.

Guidelines are available for traders on **How to Protect Your Business from Becoming Involved in VAT Fraud**. These guidelines have been published in [Chapter 16 of the VAT Manual](#) on the Revenue website and are intended to help businesses avoid becoming involved in such illegal transactions.

The guidelines also spell out the consequences of becoming involved in a set of transactions connected with a VAT fraud, even if the transactions in which the business is involved are not themselves unlawful. In particular, involvement in a set of transactions connected with a VAT fraud could result in loss of entitlement to a VAT input credit or liability for Irish VAT on previously zero-rated intra-community supplies **where the trader knew or ought to have known that the transactions were connected with fraud**.

2. **Smuggling** - All staff engaged in the prevention of smuggling are to exercise extra vigilance in order to prevent or detect smuggling of goods chargeable with Import VAT. Where detention or seizure of goods is being considered staff should consult the Customs and Excise Enforcement Manual available on RevNet, which contains information on Customs and Excise offences and the corresponding legislation, the powers of Authorised Officers, plus examples of Notices of Detention & Seizure.
3. **Penalties for offences** - Import VAT is to be included with the duty, if any, in the calculation of penalties taken in connection with seizures and smuggling offences. Where goods are seized and local release is being considered, then the duty and Import VAT should be assessed, together with the appropriate penalty. The duty and Import VAT should be accounted for through AEP and the penalty in lieu of forfeiture/prosecution should be brought to account as Receipts Other Than Duty (R.O.D.).
4. **Anti-Fraud Unit** - All cases of smuggling are to be reported to the Anti-Fraud Unit, Bridgend, Co Donegal, who may be contacted, for advice and direction, by telephone at 074-9368834 or VPN 68834 or by e-mail to [CandEAnti-FraudUnitBridgendGroup@revenue.ie](mailto:CandEAnti-FraudUnitBridgendGroup@revenue.ie).

### 6.2 DOUBTS AND DIFFICULTIES

Feedback from staff concerning the application of these guidelines should be directed to Customs Procedures Branch, Corporate Affairs & Customs Division by e-mail to [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie) or by

phone to VPN 63380 & 63191 or DDI 067-63380, where assistance with cases of doubt or difficulty is also available.

VAT queries not specifically related to Import VAT should normally be dealt with in the relevant Revenue District. Where this is not possible, because of the complexity of the query or the absence of relevant expertise, the query should be directed to the relevant Query Management Officer (QMO) by e-mail..

**APPENDIX A**

[\(See Paragraph 3.4\(2\)\)](#)

**VAT STATEMENT ON TEMPORARY IMPORTATION GOODS DIVERTED TO HOME-USE**

**[For Import VAT Purposes Only]**

Importer's Name: \_\_\_\_\_

Description of goods: \_\_\_\_\_

\_\_\_\_\_

Tariff Heading: \_\_\_\_\_

Quantity: \_\_\_\_\_

Value €: \_\_\_\_\_

Rate of VAT: \_\_\_\_\_

Import VAT paid €: \_\_\_\_\_

Entry Number & Date: \_\_\_\_\_

Revenue Official's Name in Bloc CAPS: \_\_\_\_\_

Revenue Official's Signature: \_\_\_\_\_

DATE STAMP:

## APPENDIX B

[\(See Paragraph 3.6\)](#)

### ONWARD SUPPLY RELIEF DECLARATION

**[Declaration in respect of goods already consigned, at the time of their importation into Ireland, to another EU Member State.]**

1. I ..... (name) being the managing director or the authorised employee of ..... (company name) of ..... (company address) which importer is registered for VAT in Ireland under VAT Registration No. .... hereby declare that the following goods specified on the attached invoice(s) are being imported into Ireland by the said importer, and were dispatched/transported from a non-EU country and the place of arrival of the dispatch/transport is an EU country other than Ireland. I further declare that the goods in question are eligible for the application of the zero rate of import VAT in accordance with the laws in force.

Invoice No. & Date	Quantity	Description of Goods	Value €
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2. I further declare that the above goods will be the subject of an intra-Community supply, which will be zero-rated for VAT purposes, to:

EU Consignee Name & Address	EU Consignee VAT No.
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3. I further declare that the details of the intra-Community supply of the above goods will be included in the appropriate **VAT, VIES and INTRASTAT** returns which will be forwarded by ..... (name of company) to the Revenue Commissioners.

4. I further declare that the above goods will be re-dispatched to their EU country of true consignment within 1 month, under the following arrangements:

Export Conveyance	Export Station and Date	EU Destination
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5. I further declare that all relevant documentation relating to the supply and transport of the goods will be retained by ..... (name and address of importer or agent) for a period of three years and will be made available for inspection by any Officer of the Revenue Commissioners if required.

6. I undertake to pay to the Revenue Commissioners on demand any Import VAT due if any of the conditions governing the zero-rating for VAT purposes of the said goods are not complied with.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name in Block Capitals: \_\_\_\_\_

Address of signatory: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



## APPENDIX C

### LEGISLATION REFERENCES

1. Customs Consolidation Act 1876.
2. VAT Consolidation Act 2010, S.2(1) “Community”.  
[Council Directive 2006/112/EC](#), Articles 5-8.
3. VAT Consolidation Act 2010, S.19
4. VAT Consolidation Act 2010, S.92(5)
5. DELETED
6. VAT Consolidation Act 2010, S.53(2) & paragraph 2(1) of Schedule 2.  
[Council Directive 2006/112/EC](#), Article 143(1)(d) & (2).
7. VAT Consolidation Act 2010, S.56 & Schedule 2, paragraph 7(7).
8. VAT Consolidation Act 2010, S.53(1).
- 8A. VAT Consolidation Act 2010, S.99(4).
9. VAT Consolidation Act 2010, S.114(1).
- 9A. VAT Consolidation Act 2010, S.116(11)
- 9B. VAT Consolidation Act 2010, S.116(18).
10. VAT Consolidation Act 2010, Schedule 1.
- 10A. VAT Consolidation Act 2010, S.46(1)(a)
11. VAT Consolidation Act 2010, Schedule 2.
- 11A. VAT Consolidation Act 2010, Schedule 2, paragraph 4(2)(a).
- 11B. VAT Consolidation Act 2010, Schedule 2, paragraph 4(2)(b).
- 11C. VAT Consolidation Act 2010, Schedule 2, paragraph 4(3)
- 11D. VAT Consolidation Act 2010, Schedule 2, paragraph 4(4).
12. VAT Consolidation Act 2010, Schedule 3.
13. VAT Consolidation Act 2010, Schedule 5.

14. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 3.  
[Council Directive 2009/132/EC](#), Article 3.
15. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 4.  
[Council Directive 2009/132/EC](#), Article 12.
16. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 5.  
[Council Directive 2009/132/EC](#), Article 17.
17. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 6.  
[Council Directive 2009/132/EC](#), Article 21.
18. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 7.  
[Council Directive 2009/132/EC](#), Article 23.
19. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 8.  
[Council Directive 2009/132/EC](#), Article 25.
20. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 9(1)(a)&(b) & (2)(a).  
[Council Directive 2009/132/EC](#), Article 36.
21. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 9(1)(c),(d)&(e).  
[Council Directive 2009/132/EC](#), Article 37.
22. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 9(1)(f).  
[Council Directive 2009/132/EC](#), Article 41.
23. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 10.  
[Council Directive 2009/132/EC](#), Article 43.
24. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 11.  
[Council Directive 2009/132/EC](#), Article 48.
25. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 12.  
[Council Directive 2009/132/EC](#), Article 51.
26. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 13.  
[Council Directive 2009/132/EC](#), Article 58.

27. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 13.  
[Council Directive 2009/132/EC](#), Article 59.
28. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 13(3).  
[Council Directive 2009/132/EC](#), Article 62.  
[VAT \(Refund of Tax\)\(No. 29\) Order, 1996](#)
29. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 14.  
[Council Directive 2009/132/EC](#), Article 63.
30. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 15.  
[Council Directive 2009/132/EC](#), Article 64.
31. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 16.  
[Council Directive 2009/132/EC](#), Article 67.
32. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 17.  
[Council Directive 2009/132/EC](#), Article 72.
33. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 18.  
[Council Directive 2009/132/EC](#), Article 79.
34. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 19.  
[Council Directive 2009/132/EC](#), Article 80.
35. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 20.  
[Council Directive 2009/132/EC](#), Article 81.
36. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 20(q).  
[Council Directive 2009/132/EC](#), Article 81(1)(q).
37. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 20(r).  
[Council Directive 2009/132/EC](#), Article 81(1)(r)&(2).
38. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 21(a).  
[Council Directive 2009/132/EC](#), Article 82.
39. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 21(b).

- [Council Directive 2009/132/EC](#), Article 83.
40. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 22.  
[Council Directive 2009/132/EC](#), Article 84.
  41. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 23(a).  
[Council Directive 2009/132/EC](#), Article 89.
  42. [European Communities \(Exemption from VAT on the Permanent Importation of Certain Goods\) Regulations 2012 \(S.I. 267/2012\)](#), Regulation 23(b)&(c).  
[Council Directive 2009/132/EC](#), Article 90.
  43. [VAT Regulations 2010 \(SI 639/10\)](#), Regulation 38  
VAT Consolidation Act 2010, S.104(4)(b).
  - 43A [VAT Regulations 2010 \(SI 639/10\)](#), Regulation 14(3).  
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  44. [VAT Regulations 2010 \(SI 639/10\)](#), Regulation 14(4).  
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  45. [VAT Regulations 2010 \(SI 639/10\)](#), Regulation 14(5).  
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  46. [Council Directive 2006/112/EC](#), Article 88  
VAT Consolidation Act 2010, S. 54(1)(a).
  47. [VAT Regulations 2010 \(SI 639/10\)](#), Regulation 14(3)(i).
  48. [European Communities \(Tax Exemption for Certain Non-Commercial Imports from Third Countries\) Regulations 2007 \(S.I. 549/07\)](#), Regulation 3.  
[Council Directive 2006/79/EC](#), Article 1.
  49. [European Communities \(Tax Exemption for Certain Non-Commercial Goods Imported in the Personal Luggage of Travellers from Third Countries\) Regulations 2008 \(S.I. 480/08\)](#), Regulations 4 - 6.  
[Council Directive 2007/74/EC](#), Articles 7 – 9.
  50. [Finance Act 1958, S.13](#) & VAT Consolidation Act 2010, S.53(3)
  51. [Union Customs Code \(Regulation \(EU\) No 952/2013\)](#) Article 208(1)(a)&(b)
  52. [Council Directive 2009/132/EC](#), Article 40.