

## Importation of Motor Vehicles from the UK

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Enquiries concerning this manual:

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

Tel: + 353 1 738 3676

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## 1 Introduction

From the end of the transition period of the withdrawal of the United Kingdom (UK) from the European Union (EU) on 31 December 2020, the importation of a motor vehicle from the UK (excluding Northern Ireland (NI)) is treated as an import from a third country, i.e. a non - EU Member State. If such a vehicle is imported from the UK (including via NI), the importer is required to complete a Customs import declaration, pay Customs Duty, if applicable and Value Added Tax (VAT) on import, prior to presenting the vehicle for registration. Vehicle Registration Tax (VRT) is payable at registration, with the VRT calculation and collection being completed by the NCT centres.

Vehicles purchased from NI, that were in NI prior to 1 January 2021, are treated as EU goods and no customs formalities are required and VAT on import and customs duty are not applicable. However, where vehicles from Great Britain (GB) are moved to the EU, through NI, after 31 December 2020, including those re-registered to an NI owner, then customs formalities and VAT on import may apply.

Full information on the requirements for importing second-hand vehicles is available on the Revenue website [here](#).

An overview of vehicle import scenarios is outlined in [Appendix 1](#).

## 2 Pre-requirements to make a Customs Import Declaration

If a vehicle is imported from the UK, then a customs declaration is required. This is usually completed by a customs agent on behalf of the importer. However, an individual can also complete the declaration using the declaration portal in Revenue's import system, AIS.

To complete a customs import declaration an individual must:

- Be registered for [Revenue Online Service \(ROS\)](#)
- Be registered for [Customs & Excise](#)
- Have an [EORI number](#)

If not already registered for ROS, for example if you are a PAYE employee, then a registration request can be submitted through [MyEnquiries](#). Please include your PPS number and brief note on the reason for the request. This can be submitted through the following path:

- 1) Sign into MyEnquiries
- 2) Select 'Add new Enquiry'
- 3) In the 'My Enquiry relates to' section, enter 'Customs':

- 4) In the 'More Specifically' section, enter 'eCustoms - Systems Query' for enquiries relating to AEP (Import & Export Declarations), EORI, EMS, NCTS, ICS and CD.

If it is not possible to register for MyEnquiries then the request can be sent by e-mail to [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie)

On receipt, eCustoms will register the applicant for C&E and complete an EORI registration which will enable the import of the motor vehicle.

Once registration is confirmed by eCustoms, the next step is to register for ROS on [www.revenue.ie](http://www.revenue.ie). Registration for ROS will provide access to the AIS trader portal and allow submission of an import declaration.

If importing a new vehicle into the State, the following information must be attached to the import declaration:

- A valid [Certificate of Conformity \(CoC\)](#) that confirms EU type approval. Please note that the type approval number on the CoC must correspond to an EU Member State.

**or**

- An Individual Approval or Small Series Approval Certificate issued by the National Standards Authority of Ireland (NSAI).

### 3 Customs Import Declaration Submission

The type of declaration required is a “H1” import declaration

**Step 1:**

Log into ROS ([guidance here](#))

**Step 2:**

Select the ‘**Customs UCC Portal**’ under the My Services tab – Other Services

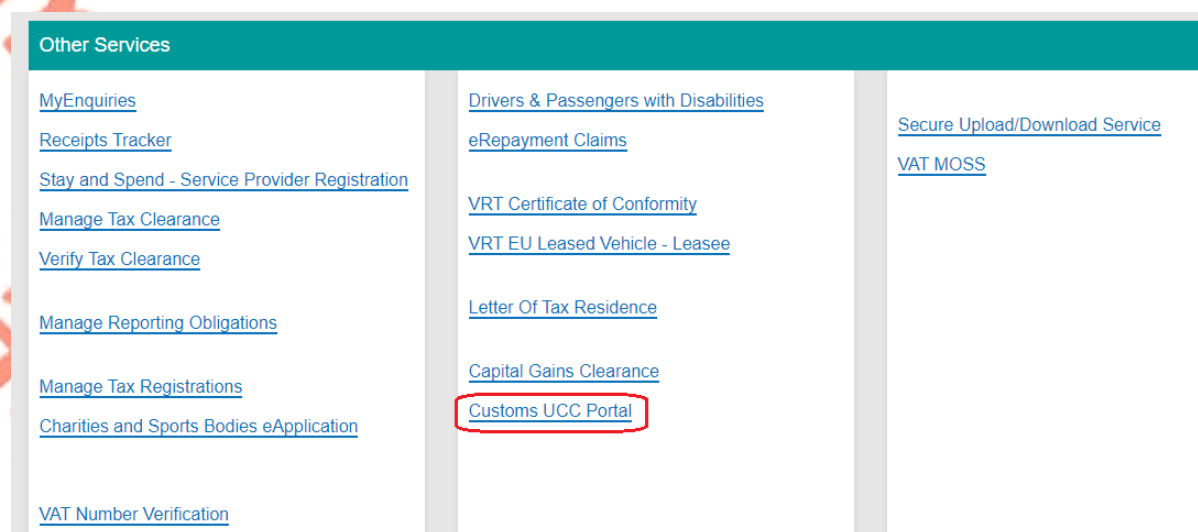


Figure 1: ROS Customs UCC Portal

**Step 3:**

Follow the guidance on inputting a H1 customs declaration in the Customs UCC Portal [here](#).

### 4 Combined Nomenclature Code

Combined Nomenclature (CN) codes are set out in [TARIC](#). Vehicles are classified for customs purposes under goods code: 8700000000. This will be further broken down by the vehicle type (i.e. motor vehicle – 8703) and then the specifics of the particular vehicle.

The CN code is entered at Data Element (DE) 6/15 (Commodity Code – TARIC Code) on the customs import declaration.

The most common vehicle is:

**870321** - Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity  $\leq 1.000 \text{ cm}^3$  (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 870310).

**NOTE:** there is a different code for new and used vehicles

- 8703211000 – new vehicle
- 8703219000– used vehicle

## 5 Vehicle Identification Number

### **IMPORTANT:**

The inclusion of the Vehicle Identification Number (VIN) is critical. From 1 January 2021, to enable an imported vehicle to be cleared by the NCT centre, evidence of a customs import declaration must be provided at the NCT centre. There will also be an electronic interface between the NCT centre and the Revenue Customs system, therefore the correct VIN must be entered on the customs import declaration.

**Procedure at Import:** When completing your customs import declaration, at DE 2/3, insert 1D97 followed by the VIN. It should be noted that 1D97 (VIN) should be included at Goods Shipment item level.

**NOTE:** If the item being imported does not have a VIN, please insert the text NOVINO33 after 1D97.

## 6 Transfer of Residence

Persons transferring their residence should include their private vehicles on their Transfer of Residence (TOR) [declaration form \(C&E 1076\)](#), which covers the importation of personal items and household goods from outside the EU. There is more information on how to claim TOR relief on the [Revenue website](#). If an importer qualifies for TOR relief, no Customs Duty or VAT on import is payable on the vehicle(s). If you are personally importing your personal items and household goods and you are physically with the goods, then an electronic customs import declaration may not be necessary. For further assistance contact [Customs Clearance and Import or Export Controls](#) on 01-7383685 or through [Revenue MyEnquiries](#).

## 7 UK Origin Vehicles

From 1 January 2021, the EU-UK Trade and Cooperation Agreement (TCA) has eliminated tariff duties for trade between the EU and Great Britain, where the relevant rules on origin are met. If the goods are of UK origin, then a 0% tariff rate applies. However, goods of EU origin that are in use in the UK and that are subsequently imported into Ireland from Great Britain will not be eligible for the 0% tariff rate, as they will **not** qualify as UK origin under the rules of origin.

Further information on preferential tariff treatment and details of how to claim it can be found on the Revenue website [here](#).

### 7.1 Where the Vehicle is UK Origin

Where the vehicle was manufactured in the UK and complies with the origin terms as set out in the EU-UK TCA, a preferential tariff rate of 0% may be claimed.

To claim preferential origin for UK origin goods for release into free circulation in the EU, the following codes are used:

- AIS Data Element 4/17 (Preference) should contain the code '300'.
- AIS Data Element 5/16 (Country of preferential origin) is 'GB'.
- AIS Data Element 2/3 (Documents produced, certificates and authorisations, additional references), **one** of the following codes should be used:
  - Where the claim for preferential tariff treatment is based on a 'statement on origin' for a single shipment, use code "U116".
  - Where the claim for preferential tariff treatment is based on 'importer's knowledge', use code "U117".
  - Where the claim for preferential tariff treatment is based on a 'statement on origin' for multiple shipments of identical products, use code "U118".

A list of codes which may be applicable is available in [Appendix 2](#).

## 8 Returned Goods Relief

Returned Goods Relief may be available, subject to conditions, for vehicles that have been exported from the Customs territory of the Union. Vehicles can be exported from the EU to a 3<sup>rd</sup> country and re-imported into the EU without the payment of Customs Duty provided all the required conditions for Returned Goods Relief are met. In very specific circumstances, relief from Value-Added Tax may also apply where the vehicle is re-imported into the EU by the same person that originally exported the goods out of the EU. The conditions are:

- The vehicle must have been originally exported from the EU
- Must not have been altered and
- Must be re-imported within three years of export from the EU.

Further information on the relief and details of how to claim it can be found on the Revenue website [here](#).

## 9 Postponed Accounting for VAT

[Postponed accounting](#) for VAT on import is now available to all VAT registered traders. Revenue may exclude traders who do not fulfil certain conditions and requirements from using this scheme.

This scheme:

- provides for postponed accounting for VAT on imports from non-EU countries
- enables you to account for import VAT on your VAT return
- allows you to reclaim VAT at the same time as it is declared in a return. This is subject to normal rules on deductibility.

More information on postponed accounting is available [here](#).

## 10 Importing a Vehicle from Northern Ireland

Under the Protocol on Ireland and Northern Ireland, Northern Ireland will continue to apply and adhere to EU rules in relation to trade in goods. The result is that there are no Customs formalities, including Customs declarations or payment of tariffs, on trade between Ireland and Northern Ireland.

However, in January 2021, the UK introduced significant changes to the UK VAT margin scheme for used vehicles imported from Great Britain into Northern Ireland. These changes mean that vehicles first registered in Great Britain, and subsequently registered in Northern Ireland after 31 December 2020, will be subject to additional requirements if imported into the State. These additional requirements must be completed prior to presenting the vehicle for registration at an NCT centre.

A vehicle brought into Northern Ireland before 1 January 2021, and which has remained there since, can be registered in the State with no customs obligations. However, proof of the vehicle's status in Northern Ireland prior to 1 January 2021 will be required, for example:

- a ferry ticket showing the date of arrival in NI, and which clearly identifies the specific vehicle
- a copy of an invoice from a transport company identifying the vehicle and delivery date



- tax and insurance details indicating use in NI prior to 1 January 2021
- or
- a copy of the V5C showing the last registered keeper in NI and a date of registration to that keeper prior to 1 January 2021.

Where a second-hand vehicle has been imported from Great Britain after 31 December 2020 and the Customs formalities were completed in Northern Ireland, the person wishing to register the vehicle in Ireland should first contact Revenue as there will be a VAT liability to be discharged prior to registering the vehicle for VRT. A [Supplementary Import Declaration– VAT on Import on Used Vehicles](#) must be made to Revenue in respect of any vehicles that qualify for the UK VAT margin scheme.

If you do not have proof of a declaration to Customs in Northern Ireland you must complete a Customs import declaration and pay Customs Duty, if applicable, and VAT on the customs value of the vehicle plus the customs duty payable – see examples at [para 12](#) below. This must be done before presenting the vehicle for registration.

Full details are available in [Appendix 3](#).

## 11 Payment

If registered for ROS, you must also be registered for Customs & Excise (C&E) and have an Economic Operator Registration Identification (EORI) to make payments for C&E. Full guidelines are [available here](#).

## 12 Examples of the Calculation of Customs Duty and VAT on Import

### Customs Duty

Customs Duty of 10% is applicable to most vehicles imported from the UK, calculated on the customs value of the vehicle. The custom value consists of the purchase price of the vehicle, plus transport and insurance costs and any handling charges.

### VAT

The payment of VAT at the standard rate of 23% is applicable to the importation of vehicles from GB. In most cases, VAT is not applied to used vehicles purchased in NI. However, a VAT charge may apply if the car is categorised as a "new means of transport" or was previously registered in GB and moved to NI after 31 December 2020.

The value on which VAT is levied at the point of importation is the customs value of the car, plus customs duty.

**Example 1. Calculation of Customs Duty and VAT payable on a car imported from GB to Ireland, where no reliefs apply**

Prior to the UK's exit from the EU, vehicles imported from the UK were not subject to customs duty or VAT charges on import to Ireland as the goods were in free circulation in the EU. VRT was payable on the vehicle being presented for registration at a VRT office. However, from 1 January 2021, when the UK left the EU, customs duty and VAT are payable, in addition to VRT. The example below illustrates the calculation of customs duty and VAT, where no reliefs apply.

Purchase price of car	€32,000 (after conversion from sterling)
Transport costs	€500
Customs value of car	<u>€32,500</u>
Customs duty @ 10%	<b>€3,250</b>
Overall value subject to VAT	<u>€35,750</u>
VAT @ 23%	<b>€8,223</b>

Customs duty and VAT payable on import is therefore **€3,250** and **€8,223** respectively.

**Example 2. Calculation of Customs Duty and VAT payable on a car imported from GB to Ireland, where Returned Goods Relief is applicable**

In this example a car is exported to the UK from another EU Member State (e.g. Germany) and re-imported to Ireland after 1 January 2021, within three years of the date of export to the UK. As the car was not re-imported into the EU by the same person that originally exported the goods out of the EU, no relief from VAT applies.

Purchase price of car	€32,000 (after conversion from sterling)
Transport costs	€500
Customs value of car	<u>€32,500</u>
Customs duty @ 0%	<b>(Note the car qualifies for Returned Goods Relief)</b>
Overall value subject to VAT	<u>€32,500</u>
VAT @ 23%	<b>€7,475</b>

Relief from customs duty is applicable, with the VAT payable on import being **€7,475**.

## Appendix 1: Vehicle Import Scenarios

1. Vehicles imported directly from Great Britain			
Scenario	Customs Requirements	Proofs Required	Comments
Standard Treatment	Customs Import Declaration in Ireland (IE) and VAT on import and Customs Duty payable.	Declaration will include details of VIN which will be checked at registration by NCTS centre.	Unless the vehicle is proven to be entitled to a claim for preferential origin or Returned Goods Relief, vehicles imported from Great Britain (GB) fall into this category.
Preferential Origin	Customs Import Declaration in IE and VAT on import payable.	Claim to preferential origin will be subject to post-clearance checks. Importer will be responsible for providing proof of origin. Proof of declaration will be checked based on VIN.	Vehicle meets the criteria for UK Origin. Note that a UK registration is not proof of UK origin. The latter is determined by place of manufacture and the source of materials used. Origin is generally certified by the manufacturer.
Returned Goods Relief	Customs Import Declaration in IE and VAT on import payable (except in specific circumstances - see comments).	Claim to Returned Goods Relief will be subject to post-clearance checks. Importer will be responsible for providing proof including date of original export from the EU/movement to the UK. Proof of declaration will be checked based on VIN.	Vehicle must have been (i) exported from the EU to the UK less than 3 years previously or (ii) permanently moved to the UK pre- 01/01/21 and less than 3 years prior to the date of export to IE - and meet the other conditions applying to Returned Goods Relief e.g. no alterations to the vehicle. Where the vehicle is reimported by the same person/entity which originally exported it, no VAT on import will be payable.

2. Vehicles imported directly from Northern Ireland			
Scenario	Customs Requirements	Proofs Required	Comments
Vehicle in Northern Ireland (NI) pre 01/01/21	No Customs Import Declaration required and no VAT on import payable.	Proof of import to NI prior to 01/01/21.	Vehicle is in free circulation as a Union good and can move to IE without any Customs obligations or VAT on import payable. A VAT charge may arise as a <a href="#">"new means of transport"</a> . If vehicle were exported to GB or any other territory outside of the Customs Union and subsequently re-imported to NI, it would be treated as a GB import via NI - see Section 3.
New vehicles sold in NI to customer in IE	No declaration required in IE and no VAT on import payable.	Sales invoice to show NI purchase.	Vehicle is in free circulation as a Union good and can move to IE without any Customs obligations or VAT on import payable. A VAT charge will arise as a "new means of transport".
Vehicles where the first registration of the vehicle was in NI and vehicle registered after 31/12/20	No declaration required in IE and no VAT on import payable.	Proof of first registration of the vehicle in NI and invoice from NI seller.	Vehicle is in free circulation as a Union good and can move to IE without any Customs obligations or VAT on import payable. A VAT charge may arise as a "new means of transport". If vehicle were exported to GB or any other territory outside of the Customs Union and subsequently re-imported to NI, it would be treated as a GB import via NI - see Section 3.

Vehicles which have been registered in GB and which were moved to NI after 31/12/20 (incl. both those re-registered to an NI address/owner and those not re-registered as they are being held for sale).	Declaration in NI or IE and Customs Duty and VAT on import payable, as applicable.	Declaration will include details of VIN which will be checked at registration by NCTS centre. Claims to either preferential origin or Returned Goods Relief will be subject to the same proofs as set out above.	Information in Appendix 3 applies. Vehicles may be eligible to claim Returned Goods Relief or preferential origin - similar to any vehicles imported direct from GB to IE - see Section 1.
<b>3. Vehicles imported from Great Britain via Northern Ireland</b>			
Scenario	Customs Requirements	Proofs Required	Comments
Vehicles imported into NI after 31/12/20	Declaration in NI or IE and Customs Duty and VAT on import payable, as applicable.	Declaration will include details of VIN which will be checked at registration by NCTS centre. Claims to either preferential origin or Returned Goods Relief will be subject to the same proofs as set out above.	Information in Appendix 3 applies. Vehicles may be eligible to claim Returned Goods Relief or preferential origin - similar to vehicles imported direct from GB to IE - see Section 1.

## Appendix 2: AIS UCC Trader Portal Codes

DECLARATION	
1/1	Declaration type - H1
1/2	"A" if Post lodged or "D" if Pre lodged
2/5	Pre-Populated
2/6	<ul style="list-style-type: none"> <li>• If you have a Guarantee and wish to defer payment of tax and duties enter EORI number</li> <li>• If not deferring leave blank</li> </ul>
4/8	If deferring tax and duties select -- E - Deferred or postponed payment or A- CASH

PARTIES	
3/18	Declarant EORI Number
3/1	Exporter / Seller name and address. (if they have an EORI then enter in 3/25)
3/39	Fill in Authorisation Holder Identification no (normally the declarant)
3/46	Importer EORI number

VALUATION INFORMATION	
4/10	Invoice Currency
4/11	Price on invoice
4/12	Euro
4/15	Exchange Rate – Automatic calculated

CUSTOMS OFFICES	
	Customs office of lodgement Code i.e. "IEDUB100" would be Dublin Port

GUARANTEE	
	If applicable

GOODS SHIPMENT	
DOCUMENTS, CERTIFICATES, AUTHORISATIONS	
2/01	Simplified declaration/ Previous documents/ Writing-off Document Type - <b>337</b> - Temporary Storage
2/2	<b>00500 if declarant and importer are the same. Declarant must be registered for EORI</b>
2/03	<b>Document Type:</b> N380 – Invoice Number
	<b>Document Type:</b> 1D24 - Estimated Time of Arrival of the goods into the State in the format (CCYYMMDDHHMM)
	<b>Document Type:</b> 1A05 – IEPOSTPONED (if VAT registered and applicable)
	<b>Document Type:</b> N730 - Road consignment note
	<b>Document Type:</b> 1D96 – Release from Temporary Storage
2/03	<b>Document Type:</b> N934 – Declaration of particulars relating to customs value D.V.1 – Enter into “ID” – Y if Goods are over 20,000 value
2/03	<b>One of these codes are used where the Vehicle is UK origin, 4/17 is 300 &amp; 4/17 is GB</b>
2/03	U116- Where the claim for preferential tariff treatment is based on a 'statement on origin' for a single shipment
2/03	U117- Where the claim for preferential tariff treatment is based on 'importer's knowledge'
2/03	U118- Where the claim for preferential tariff treatment is based on a 'statement on origin' for multiple shipments of identical products
PARTIES	
3/16	Importer Box - Importer EORI number
3/15	Blank
3/25	Enter if valid EORI number exists otherwise details are typed into 3/1
VALUATION INFORMATION	
4/1	Delivery Terms Incoterm Code - CIF; Cost, insurance & freight, unless invoice says different UN/LOCODE - E.G.; IE DUB 100
DATES & PLACES	
5/8	Country of destination code - Ireland
5/9	Blank
5/14	Country of dispatch /export code - GB

5/23	Location of Goods Location of Goods ID - E.G.; IE DUB 100 Qualifier of the Identification - U - UN / LOCODE Type of location Code - B - Authorised place // B - Authorised Place <b>Click on the "Address" Tab -Country Code - IE - Ireland</b>
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GOODS INFORMATION	
6/5	Gross Mass
6/18	Total Packages
TRANSPORT INFORMATION	
7/2	Container - 0 IF No, or 1 for Yes
7/4	Mode of transport at the border - <b>1 – SEA TRANSPORT</b>
7/5	Inland mode of Transport - <b>3 – Road (Accompanied)</b>
7/9	Identity of Means of Transport at Arrival: Type of Identification - 30 – Registration number of road vehicle Identification Number - Car Registration number
7/10	<input type="checkbox"/> If you entered 1 for Yes in 7/2 for container then enter the container number here
7/15	Nationality of active means of transport crossing the border Depends on country transporting goods; Aer Lingus - GB United Kingdom

**NOTE:**

**In a single item Declaration some details need to be repeated in Goods Shipment and Goods Shipment Item such as price and weight.**

**In a multi item Declaration, the individual price and item weight of each entry will need to be entered in Goods Shipment Item and the total price and weight of the shipment in the Goods Shipment. The reason is that the system adds the individual prices /weights and compares them to the total.**



GOODS SHIPMENT ITEM	
GENERAL INFORMATION	
1/6	Good Item Number - 1 Item declaration 1 etc
1/10	Procedure Requested Procedure Code - 40 - Release for free circulation Previous Procedure Code - 00 - No Previous procedure
1/11	Click + button to Add Additional Procedure Customs Procedure - 000- other
DOCUMENTS, CERTIFICATES, AUTHORISATIONS	
2/01	Blank when filled in on Goods Shipment level
2/2	Blank
2/03	Document Type: 1D97 – VIN (Vehicle Identification Number) <b>Typical release codes for a car. However, these are subject to change. TARIC must be consulted</b>
	“Document Type” - Y053 & “ID” - NAI
	“Document Type” - Y951 & “ID” - NAI
	“Document Type” - Y923 & “ID” - NAI
VALUATION INFORMATION	
4/13	Valuation Indicators - 0000 - No Relationship - No disposal restriction - No sale condition - No sale arrangement
4/14	Item price / amount - Value from invoice – Same as Goods shipment if single item Declaration.
4/16	Valuation Method - 1 - Transaction value of the imported goods
4/17	Preference - 100 – Erga Omnes third-country duty rates Preference - 300 – If country of origin is GB Preference - 100 – If country of origin is EU
DATES & PLACES	
5/8	Country of destination code - Blank (it is filled into Goods Shipment level)
5/9	Region of destination code - Blank
5/14	Country of dispatch / export code - Blank (it is filled into Goods Shipment level)
5/15	Country of origin code - GB – United Kingdom
5/16	Country of preferential origin code - GB – United Kingdom
5/31	Date of acceptance - Blank
GOODS INFORMATION	
6/8	Description of Goods – Passenger Car etc.
<b>Goods Measure</b>	
6/1	Net Mass – <b>If available on invoice enter weight per item. If not available enter gross mass</b>

6/2	Supplementary Units – <b>Enter per item based on information on TARIC</b>
6/5	Gross Mass – <b>If available on invoice enter weight per item (on a single shipment item this then is the same as Goods Shipment 6/5).</b>
<b>Packaging</b>	
6/9	Type of packages - <b>VN Vehicle</b>
6/10	Number of packages - 1
6/11	Shipping marks - Vehicle Reg
<b>Commodity Code</b>	
6/14	Commodity Code - CN Code - 870321 - 9000- used car; -1000- new car i.e. 8703211000 For Imports, the CN code is entered at Data Element 6/14 (8 digits) and 6/15 (last 2 digits) of the AIS declaration.
6/15	Commodity code -TARIC code - Last 2 digits - 00
6/16	Commodity code - TARIC additional code(s) - For Used Cars enter “4999”
6/17	Commodity code - National additional code(s) - VATS – Standard Unless Stated
<b>TRANSPORT INFORMATION</b>	
7/10	Container Identification Number
<b>OTHER</b>	
8/6	Statistical Value – <b>Same as 4/14 item price / amount</b>

**APPLICATION AND AUTHORISATION**

If applicable

**OPTIONAL - Returned Goods Relief (if relevant)**

1/10	6123 (re-import after temporary export) 6110 (re-import after permanent export)
1/11	F01 Duty Relief F05 Duty & Vat Relief
2/03	If vehicle was originally exported from IE – DE 2/3 enter code 1Q27 and MRN of original export declaration

## Appendix 3: Importing Vehicles from Northern Ireland

### eCustoms Helpdesk Notification

Ref: 44/2021

Subject:	Importing vehicles from Northern Ireland (NI)
Who should read:	All those involved in importing vehicles
Related Notification:	eCustoms Helpdesk Notification Refs: <a href="#">32/2020</a> , <a href="#">36/2020</a> and <a href="#">24/2021</a> This Notification replaces eCustoms Helpdesk Notification Ref: <a href="#">26/2021</a>
Issued by:	eCustoms Helpdesk
Queries to:	For technical queries on the submission of a customs declaration: <a href="mailto:eCustoms@revenue.ie">eCustoms@revenue.ie</a> or 01-7383677. For Brexit related questions: <a href="mailto:brexitqueries@revenue.ie">brexitqueries@revenue.ie</a> . For VRT queries: <a href="https://www.revenue.ie/en/contact-us/customer-service-contact/vehicle-registration-tax-vrt.aspx">https://www.revenue.ie/en/contact-us/customer-service-contact/vehicle-registration-tax-vrt.aspx</a>
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#### 1. Introduction

Following the withdrawal of the United Kingdom (UK) from the European Union (EU), an import of a vehicle from Great Britain is treated as an import from a third country, i.e. a non-EU country. If a vehicle is imported from Great Britain (GB) into Ireland, the importer is required to complete a customs declaration prior to import and pay customs duty, if applicable, and VAT at the standard rate. It will not be possible to register the vehicle if an import declaration has not been filed. Under customs law, VAT at import is chargeable on the customs value of the goods. The fact that VAT has been charged in Great Britain on used vehicles subsequently imported into the State has no bearing on their liability to VAT at import when imported into the EU.

Under the Protocol on Ireland and Northern Ireland, Northern Ireland will continue to apply and adhere to EU rules in relation to trade in goods with the result that there are no customs formalities, including customs declarations or payment of tariffs, on trade between Ireland and Northern Ireland.

However, on 14 January, the UK introduced significant changes to the UK VAT margin scheme for used cars imported from Great Britain into Northern Ireland. These changes mean that vehicles first registered in Great Britain (GB), and subsequently registered in Northern Ireland after 31 December 2020, will be subject to temporary additional requirements if imported into the State. These additional requirements

must be completed prior to presenting the vehicle for registration at an NCT centre.

## 2. Requirements to register a vehicle in Ireland

Where a second hand car has been imported from Great Britain since 1 January 2021 and the customs formalities were completed in Northern Ireland, the person wishing to register the car in Ireland should first contact Revenue as there will be a VAT liability that needs to be discharged prior to registering the vehicle for VRT. A [‘Supplementary Import Declaration– VAT on import’](#) must be made to Revenue in respect of margin scheme and qualifying cars.

Revenue will request verification that the customs formalities have been completed in Northern Ireland (a Trader Support Service simplified frontier or supplementary declaration will suffice where the vehicle is identified but an Entry Summary Declaration (ENS) declaration will not be accepted). Once the VAT (charged at the standard rate) is either paid or accounted for (in the case of VAT registered businesses only), Revenue will provide the necessary documentation to the customer for presentation to the NCT centre. The NCT centre will only accept the Revenue provided documentation for such vehicles.

If proof cannot be provided that customs formalities have been completed in Northern Ireland, then an import declaration will need to be made in Ireland.

As noted previously this is a temporary arrangement until the situation in regard to VAT at

importation is regularised for cars imported from Great Britain to Northern Ireland. This is currently being discussed between the European Commission and the UK Government.

The person seeking to register the vehicle in Ireland is responsible for ensuring that procedure outlined above is adhered to.

## 3. Registering vehicles without proof of declaration to customs in Northern Ireland

If you do not have proof of declaration to Customs in Northern Ireland (NI) you must complete a customs declaration and pay customs duty if applicable, and Value-Added Tax (VAT) on the import value of the vehicle. This must be done before presenting the vehicle for registration.

Key details on how to complete the declaration on Revenue’s Automated Import System (AIS) are outlined below.

Cars coming from Great Britain via Northern Ireland that require a H1 declaration submitted to AIS

- Data Element (DE) 1/2: Declaration Type – A
- DE 1/6: Goods Items Number – 1 – 1 vehicle being imported

- DE 1/10: – Procedure Code – 4000 (unless returned goods relief is being claimed – see below)
- DE 1/11 – Additional Procedure Code – 000 (unless returned goods relief is being claimed – see below)
- DE 2/1: previous document field - a commercial invoice number
- DE 2/3: additional information:
  - N730 1234 – this is the transport document. There is usually a space between them
  - 1D96 1 – a code to avoid putting in ship information
  - 1D97 VIN (vehicle identification number)
  - 1D24 CCYYMMDDHHMM – time of the arrival of the goods into the State
- DE 2/5: Local reference Number – unique number chosen by you for your internal records
- Customs Office of Lodgement: IEDUB100
- DE 5/8: Country of Destination – IE
- DE 5/23: Location of goods code: IEDUB100, Location type code: B, Qualifying identifier: U
- DE 6/8: Goods description – free text e.g. car DE 6/14: Classification Code (CN)
- DE 7/4: Mode of Transport at the Border – should be 1
- DE 7/5: Inland mode of transport -should be 3
- DE 7/9: Identity means of transport = 30 – include vehicle registration number

#### OPTIONAL

##### Returned Goods Relief (if relevant)

- DE 1/10 – relevant procedure code – either 6123 (re-import after temporary export) or 6110 (re-import after permanent export)
- DE 1/11 – additional procedure code – F01 duty relief or F05 duty and VAT relief. **F05 can only be declared for goods re-imported by the same person who exported them.**
- DE 2/3 - If car was originally exported from IE/EU –DE 2/3 enter code 1Q27 and MRN of original export declaration

##### UK Origin Goods Claiming Preference (if relevant)

- U116/U117/U118 - code to claim preferential origin if UK origin
- DE 4/17: Preference – 300
- DE 5/16: Country of Preferential Origin Code – GB

##### EU Origin Goods (if relevant)

- DE 4/17: Preference – 100

- DE 5/15: Country of origin code – EU

**Postponed Accounting (if relevant)**

- 1A05 – IEPOSTPONED – to trigger Postponed Accounting

**NOTE: Further data is required to complete the full customs declaration.**

**4. Additional Information**

More information on Filing a Supplementary Import Declaration form can be found [here](#):

The EU-UK Trade and Cooperation Agreement (TCA) has eliminated tariff duties for trade between the EU and Great Britain where the relevant rules of origin are met. If the goods are of UK origin, then a 0% tariff rate applies. Under the terms of the TCA, goods of EU origin that were in use in the UK and that were subsequently imported into Ireland from Great Britain will not be eligible for the 0% tariff rate as they will not qualify as UK origin under the rules of origin.

To import a car of EU origin from Great Britain into Ireland, a customs declaration must be completed. Customs duty of 10% applies on the customs value of the car. The customs value is the invoice price plus the cost of transport and insurance. VAT at the standard rate is calculated on the customs value plus customs duty.

There is a Returned Goods Relief available for vehicles subject to strict EU conditions. Vehicles can be exported from the EU to a 3rd country and re-imported into the EU without the payment of Customs Duty provided all the required conditions for Returned Goods Relief are met. In very specific circumstances, relief from Value-Added Tax may also apply where the vehicle is re-imported into the EU by the same person that originally exported the goods out of the EU. Details of how to claim returned goods relief for cars is on [eCustoms Helpdesk Notification Ref 24/2021](#).

If the car is of UK origin, it is important to note that the preferential tariff treatment must be claimed on import on the Customs declaration. Details on how to do this are also available on [eCustoms Helpdesk Notification Ref 36/2020](#).

[Postponed accounting](#) for Value-Added Tax (VAT) on imports is available to all traders that are registered for VAT and Customs and Excise. The traders must fulfil certain conditions. Further detail is available on [eCustoms Helpdesk Notification Ref 32/2020](#).