



Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs

Customs Duties in 2023

€586m

Customs Duties



Imports

Customs Duties fell by
€32m (↓5%)

Primarily due to **declines in the import of clothing and fertiliser**



There has been a step increase in **Customs Duties** since 2021, when **Great Britain** became a **Third Country**



China is the top country of origin for customs duties, while the **US** is the top country of origin for imports by value



Great Britain is the top country of dispatch for both customs duties and imports by value



Customs tariff rates vary depending on the type of goods being imported and where the goods originate

82%

Value of imports
subject to
zero % tariff rate

Key Findings

€586 million in customs duties was collected in 2023, a €32 million (5 per cent) decrease on 2022.

Declines in the importation of clothing and fertiliser were the primary reasons behind the decrease.

China was the highest ranked country of origin (i.e., the country that produced the goods) for customs duties in 2023, while the United States was the highest ranked country of origin with respect to the underlying value of imported goods.

Great Britain was the highest ranked country of dispatch (i.e., the country that sends the goods to Ireland) for both customs duties and the value of imported goods. Previously some goods destined for Ireland came through distribution centres in the UK and they would have collected the customs duties on these goods. As the UK is no longer part of the EU, Ireland is now required to clear and collect the relevant customs duties.

82 per cent of the value of imported industrial goods subject to customs duties were at a zero % tariff rate in 2023.

Low value consignments increased by 24 per cent to €1.6 billion in 2023 with the number of associated import declarations increasing by 27 per cent to 45 million import declarations. This is indicative of ongoing growth in e-Commerce.

Commentary

This is the first Revenue statistical publication on customs duties. €586 million in customs duties was collected in 2023, a fall of 5 percent on 2022. However, the level of customs duties has effectively doubled in recent years compared to the previous decade, reflecting the transformation of Great Britain into a Third Country in 2021. Turning to country of origin, customs duties on goods originating from China account for a significant amount of customs duty receipts while the value of these goods relative to all imports is small. However, many imports do not result in the collection of customs duties. 82 per cent of the value of goods subject to custom duties were subject to a zero % tariff rate in 2023.

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Further Revenue statistics on Customs duties can be found here:
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/customs-duties/index.aspx>

Annual statistical reports on other tax heads can be found here:
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/index.aspx>

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1 Introduction

This is the first Revenue statistical publication on customs duties. There has been significant change in trading arrangements between Ireland and Great Britain in recent years, alongside substantial growth in eCommerce. In 2023, Revenue processed just over 50 million customs import declarations. By contrast, Revenue processed 1 million customs import declarations in 2020, the last year before changes in Customs formalities between Ireland and Great Britain. The removal of the VAT *de minimis* of €22 on 1 July 2021 is also a relevant change; prior to this, consignments with a value below €22 did not require an electronic import declaration.

This statistical report includes detailed information on customs payments and other taxes associated with imports, import declarations, importers, and customs duties by country and commodity.

1.1 Overview of customs duties

Customs duties in the European Union (EU) are taxes levied on goods imported into the EU customs territory. The EU operates as a customs union where Member States apply a Common Customs Tariff (CCT), a uniform tariff schedule, to imports from non-EU countries.

Tariff rates vary depending on the type of goods imported and their country of origin. The EU classifies goods into different categories based on the Common Customs Nomenclature (CCN), also known as the Harmonised System (HS). Each category is assigned a specific tariff rate, which can be ad valorem (a percentage of the import value) or specific (a fixed amount per unit). The EU has negotiated various trade agreements with non-EU countries and regions, which often include preferential tariff rates or duty-free access for certain goods.

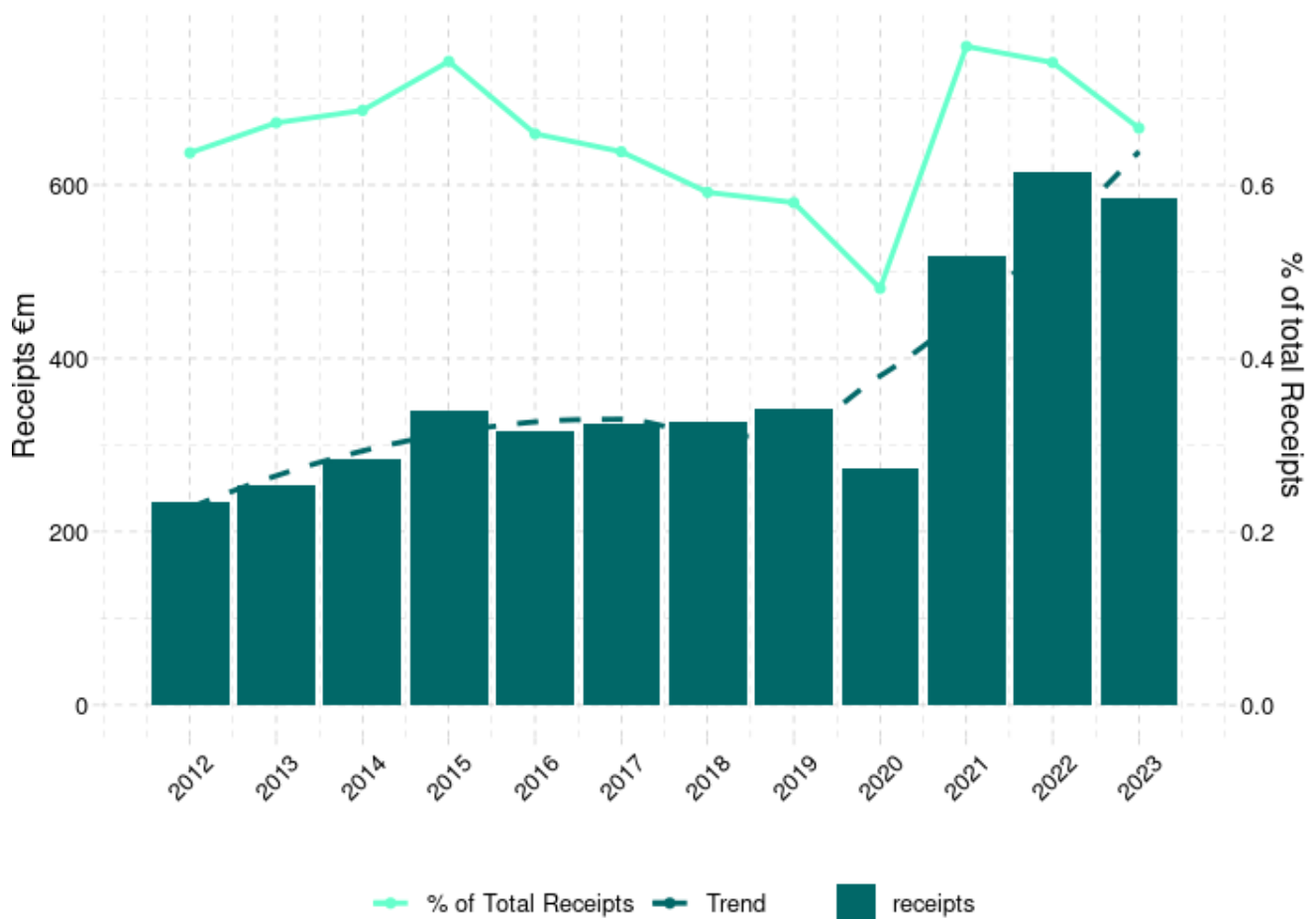
Customs duties are generally calculated based on the customs value of imported goods, which includes the cost of the goods, transportation, insurance, and any applicable taxes or charges. The EU has established rules and guidelines for determining the customs value to ensure consistency and transparency.

Customs duties collected at the EU's external borders contribute to the EU budget. Member States are responsible for the collection of customs duties, according to the rules established by Council Regulation implementing the Own Resources Decision. Member States are required to have adequate control infrastructure to ensure that their administrations, especially their customs authorities, carry out their tasks in an appropriate manner. In recent years Revenue has invested significantly both in staffing and IT infrastructure. For the period 2021-2027, Member States can retain 25 per cent of the collected customs duties.

1.2 Overview of receipts

Figure 1 provides an overview of customs duties receipts in recent years. Prior to 2021, receipts were always below €400 million annually. The fall in customs duties in 2020 can be attributed to the COVID 19 pandemic, which significantly impacted global trade. The UK's exit from the EU fundamentally changed the trading environment between Ireland and Great Britain. Goods that once moved freely between the two jurisdictions are now subject to customs formalities. Since 1 January 2021, Great Britain is regarded as a third country for trade purposes and customs formalities and other regulatory requirements apply to goods moving to, from and through Great Britain (excluding Northern Ireland¹). Customs receipts have increased on foot of this change.

Figure 1: Customs Receipts



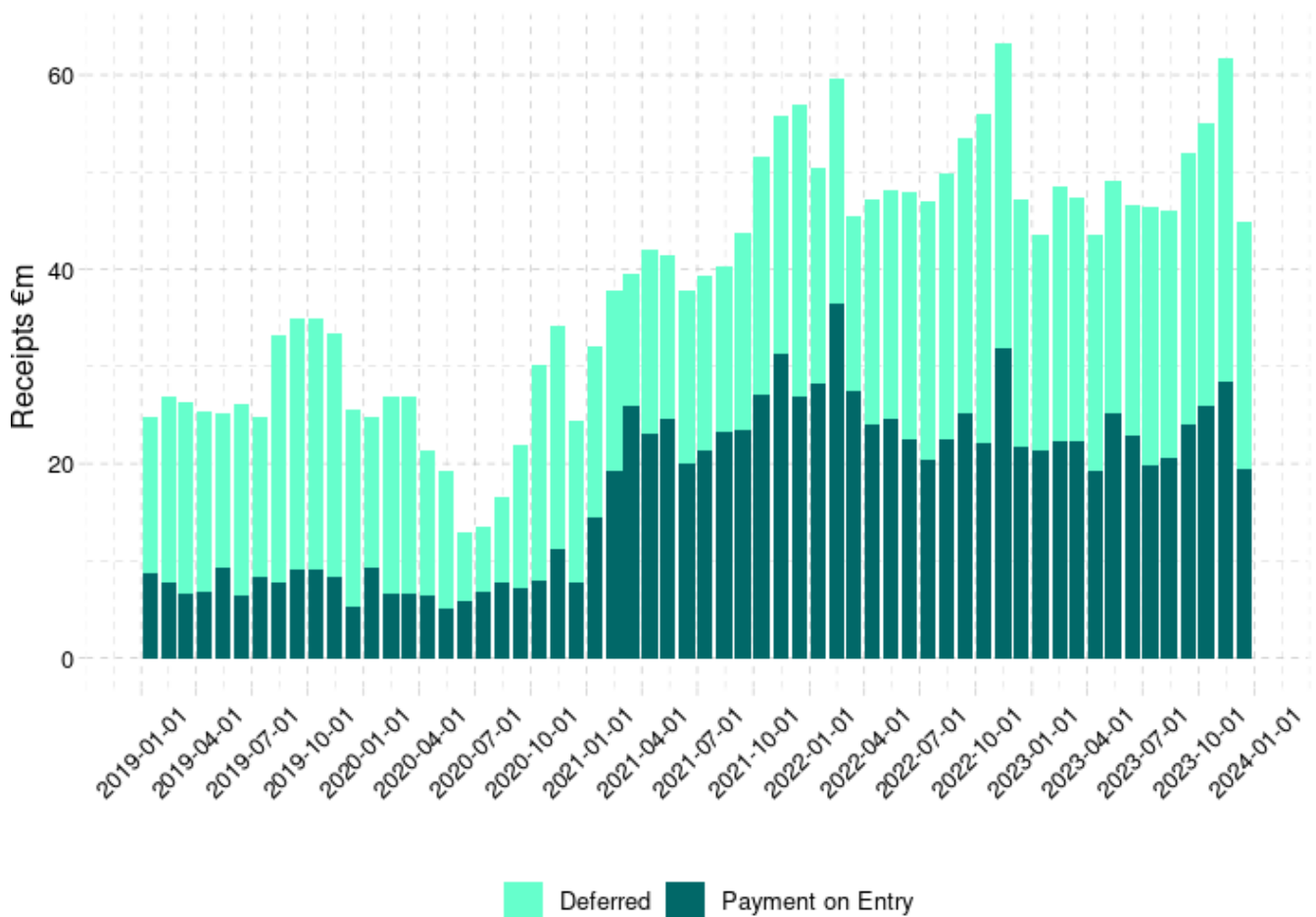
Source: Revenue analysis.

¹ The Windsor Framework ensures that Northern Ireland remains part of the UK's customs territory but is treated as an EU Member State for trade purposes. This means that customs formalities do not apply to trade between Northern Ireland and the EU.

2 Payments, Duties and Taxes

Customs duties are submitted into Revenue either on entry or on a deferred basis. Deferred payments typically relate to liabilities that arose in the previous accounting period. Traders who avail of a deferred payment typically have an established history of payment with Revenue and provide a financial instrument to guarantee payment. Figure 2 below shows the composition of these payments over the last number of years.

Figure 2: Customs Payments



Source: Revenue analysis.

A breakdown of the different customs duties collected for the years 2021 to 2023 is provided in the table below. Customs duties on industrial products account for the vast majority of the customs duties collected.

Table 1: Breakdown of customs duties collected.

Type	2021 €m	2022 €m	2023 €m
Additional duties	16.8	9.5	6.2
Compensatory interest (inward processing)	-	-	0.0
Customs Penalties	0.2	0.5	0.6
Customs duties on agricultural products	0.0	0.0	0.0
Customs duties on industrial products	491.7	595.4	565.0
Definitive anti-dumping duties	7.1	11.3	13.0
Definitive counter vailing duties	0.5	0.6	0.4
Interest on arrears	0.2	0.4	0.3
Provisional anti-dumping duties	0.4	0.0	0.0
Quota Security	0.1	0.2	0.1
Temporary Admission Deposit	2.7	-0.2	0.5
Total	520	618	586

Source: Revenue analysis.

In addition to customs duties, other taxes are also collected on import declarations. These taxes are specific to each EU Member State and are not harmonised in the same manner as customs duties. The table below highlights the different taxes collected in Ireland on import declarations.

Table 2: Additional taxes on imports

Type	2021 €m	2022 €m	2023 €m
Tobacco	0.4	0.2	0.1
Wine	15.8	19.9	16.9
Beer	6.5	7.7	9.2
Spirits	18.6	2.6	7.7
Fortified fermented beverages	12.8	4.1	4.9
Elderberry wine, strawberry wine, sloe wine etc	1.0	1.4	1.1
Mineral Oil	2.3	0	1.0
Cider and Perry	0	0	0.1
Total Excise	57.4	35.9	41.0
VAT at Import	1,370	1,213	1,015
Postponed Accounting for VAT*	3,617	6,145	5,786
Total VAT	4,987	7,358	6,801

* Only VAT arising from within the Automated Import System (AIS), excluded VAT on Automated Entry Processing (AEP)

Source: Revenue analysis.

VAT is the largest tax imposed on imports (applied on the supply of all goods). In 2021, Postponed Accounting for VAT on third country imports was introduced. This was partly in response to the UK's exit from the EU to assist businesses with their cash flow. Importers registered for VAT and Customs and Excise are entitled to avail of this scheme. The VAT liability incurred on third country imports is accounted for through the reverse charge mechanism on the VAT3 return and subsequently classified as Internal VAT.

3 Import Declarations

The different types of import declarations that a trader can submit are outlined below.

- H1 – Declaration for release for free circulation & for end-use
- H2 – Declaration for customs warehousing
- H3 – Special procedure declaration for temporary admission
- H4 – Declaration for inward processing
- H5 – Declaration for the introduction of goods from special fiscal territories
- H6 – Declaration in postal traffic for release for free circulation
- H7 – Low Value Consignments (Reduced Dataset)

The table below shows the number of declarations by the year released date between 2021 and 2023. Revenue processed over 50 million import declarations in 2023.²

Table 3: Volume of import declarations

Type of import declaration	Number of import declaration (million)		
	2021	2022	2023
H1	13.57	23.26	29.94
H7	4.34	13.95	18.29
Other declaration types	7.61	3.06	2.17

Source: Revenue analysis.

The H1 declarations have the largest volume followed by the H7 declarations. When comparing against the value of the goods declared in Table 4, H1 declarations contain the vast majority of value. The H7 declaration can only be used for Low Value consignments (an import consignment with an intrinsic value of €150 or less).

Table 4: Value of goods declared on import declarations

Type of import declaration	Value of goods declared €m		
	2021	2022	2023
H1	46,688	83,534	73,493
H7	126	435	576
Other declaration types	5,615	13,544	11,639

Source: Revenue analysis.

Within the H1 and other import declaration types, a significant number are consignments classified as of negligible value (defined as intrinsic value less than €150). There were 26.3 million declarations (excluding H7) made in 2022 and 22 million of these had consignments of negligible value. This increased to 27 million declarations in 2023. The value of these low value consignments (excluding H7) was €888m in 2022, of which VAT on €513 million of goods was

² In addition, Revenue processed approximately 4 million export declarations, bringing the total number of customs declarations to over 54 million in 2023.

declared through the Import One Stop Shop (IOSS) system and the remainder at point of entry. The value of these goods increased to €1,045 million in 2023, of which VAT on €690 million of goods was declared through the IOSS scheme and the remainder at point of entry. In total, taking all declarations (including H7), the value of low value goods was €1,262 million in 2022 increasing to €1,568 million in 2023, representing annual growth of approximately 24 per cent. This is indicative of ongoing growth in e-Commerce activity.

Import declarations can be lodged across several locations. In all there are 35 different locations, with the top 5 lodgement offices accounting for approximately 90 per cent of all import declarations. Dublin Port was the single largest location, accounting for over 40 per cent of import declarations in 2023.

4 Customs Duties by Country

Import declarations typically include records of the countries involved in the import process. There can be several different countries recorded on an import declaration. The country of origin and dispatch are some of the mandatory fields in the majority of import declaration types. Where an exporter provides their EORI number, additional details may not be required such as their country.³ The recording of some of the countries involved in the import process is optional for some declaration types. The table below provides some of the common types of countries listed in an import declaration.

Table 5: Country types listed

Type	Description
Country of Origin	Country where the goods were produced, manufactured, or assembled. It indicates the source of the goods.
Country of Dispatch	Country from which the goods are dispatched or shipped to the importer's country. It may differ from the country of consignment, especially in cases involving transshipment.
Exporter's Country	Country where the exporter of the goods is located.
Importer's Country	Country where the importer of the goods is located. It represents the destination of the imported goods.
Country of Final Destination	The ultimate destination country where the goods will be delivered or used by the importer. It may differ from the importer's country if the goods are intended for further distribution or processing.
Transshipment Countries	Countries where the goods may be temporarily stored or processed during transportation from the exporter's country to the importer's country. Transshipment countries are relevant in multi-leg transportation routes.

Customs duties arising from imports from the top ten countries of origin are provided in the table below. It is worth noting that goods of EU origin exported from the EU and released for free circulation in non-EU countries, that have not undergone processing in these countries, may attract customs duties on the re-importation of these goods into the EU, even if a preferential rate exists between the EU and these countries.

Table 6: Customs duties from top 10 countries of origin

Country of Origin	Customs Duties %		Value of imports %	
	2022	2023	2022	2023
China	45%	43%	10%	10%
European Union	12%	14%	13%	13%
United States	10%	10%	25%	21%
India	5%	5%	1%	1%
Great Britain	4%	5%	20%	18%
Thailand	2%	2%	1%	1%
Vietnam	2%	2%	1%	1%
Japan	2%	2%	3%	3%
Bangladesh	2%	2%	1%	1%
Turkey	2%	2%	1%	1%

Source: Revenue analysis.

³ The EORI number is discussed further in Section 8.

Customs duties on goods originating from China account for a significant amount of customs duty receipts while the value of these goods relative to all imports is small.

The table below shows the country of dispatch on import declarations. Goods sent from Great Britain account for the largest proportion of customs duties received. Prior to the United Kingdom's departure from the EU, a significant proportion of goods destined for Ireland came via distribution centres in the UK and would have received customs clearance for release into free circulation there and the UK would have collected the customs duties on behalf of the EU. As the UK is no longer part of the EU, Ireland is now required to clear and collect the customs duties on these goods on the EU's behalf.

Table 7: Customs duties from top 5 countries of dispatch

Country of Dispatch	Customs Duties %		Value of imports %	
	2022	2023	2022	2023
Great Britain	40%	42%	42%	39%
China	32%	31%	6%	5%
United States	9%	9%	19%	21%
India	4%	4%	1%	1%
Japan	2%	3%	3%	2%

Source: Revenue analysis.

The table below shows the level of activity from Great Britain where one of either the country of dispatch, the country of origin, or the country of exporter is recorded as Great Britain (as such it shows higher shares than Table 7).

Table 8: Customs duties from Great Britain

Country	Customs Duties %		Value of imports %	
	2022	2023	2022	2023
Great Britain	41%	44%	44%	40%
Other	59%	56%	56%	60%

Source: Revenue analysis.

5 Customs Duties by Commodity

The EU determines customs duties based on the customs value of imported goods. The customs value includes the cost of the item, insurance, and shipping costs. A specific percentage called a tariff is applied to the value to determine the customs duty. The tariff rates vary depending on the type of goods being imported and where the goods originate. In addition, an import consignment with an intrinsic value of €150 or less is eligible for low value consignment relief, subject to specific exclusions, so customs duties are not payable, but the consignment is subject to VAT. From 1 July 2021, import VAT is payable on all goods entering the EU, irrespective of their value (previously an exemption of €22 applied). Typically, this VAT is not collected at point of entry but returned through the Import One Stop Shop (IOSS) system.

Examples of some different product types are provided below:

- **Electronics:** Tariff rates for electronics like smartphones, laptops, and tablets can vary. They can range from around 0% for certain types of electronic components to higher rates for finished electronic goods.
- **Textiles and Clothing:** Tariff rates for textiles and clothing vary depending on the material and the country of origin. Some textiles and clothing items might have lower tariff rates if they come from countries with which the EU has trade agreements.
- **Food and Agricultural Products:** Tariff rates for food and agricultural products are quite diverse. Certain products have specific tariffs to protect domestic producers, while others might have lower tariffs to encourage imports.

In 2023, customs duties fell from €618 million to €586 million. The table below highlights where most of the decreases in customs duties occurred.

Table 9: Customs duties changes by commodity

Commodity	HS	2022 €m	2023 €m	Difference €m
Vehicles	87	40.4	51.7	11.3
Fertilisers	31	10.5	1.3	-9.1
Articles of apparel and clothing accessories	61	101.4	93.9	-7.5
Footwear, gaiters and the like; parts of such articles	64	39.9	33.8	-6.1
Tobacco and manufactured tobacco substitutes	24	2.9	6.4	3.5
Articles of apparel and clothing	62	51.2	48.3	-2.9
Electrical machinery and equipment	85	31.5	28.3	-3.1
Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	16	14.2	17.5	3.3
Toys, games and sports requisites	95	11.1	9.0	-2.0
Other made-up textile articles; sets; worn clothing and worn textile articles; rags	63	14.4	12.4	-2.0
Aluminium and articles thereof	76	8.0	6.1	-2.0
Articles of iron or steel	73	16.5	14.4	-2.1
Iron and steel	72	3.2	1.5	-1.7
Furniture; bedding, mattresses	94	7.9	6.2	-1.7
Plastics and articles thereof	39	45.1	43.2	-1.9

Source: Revenue analysis.

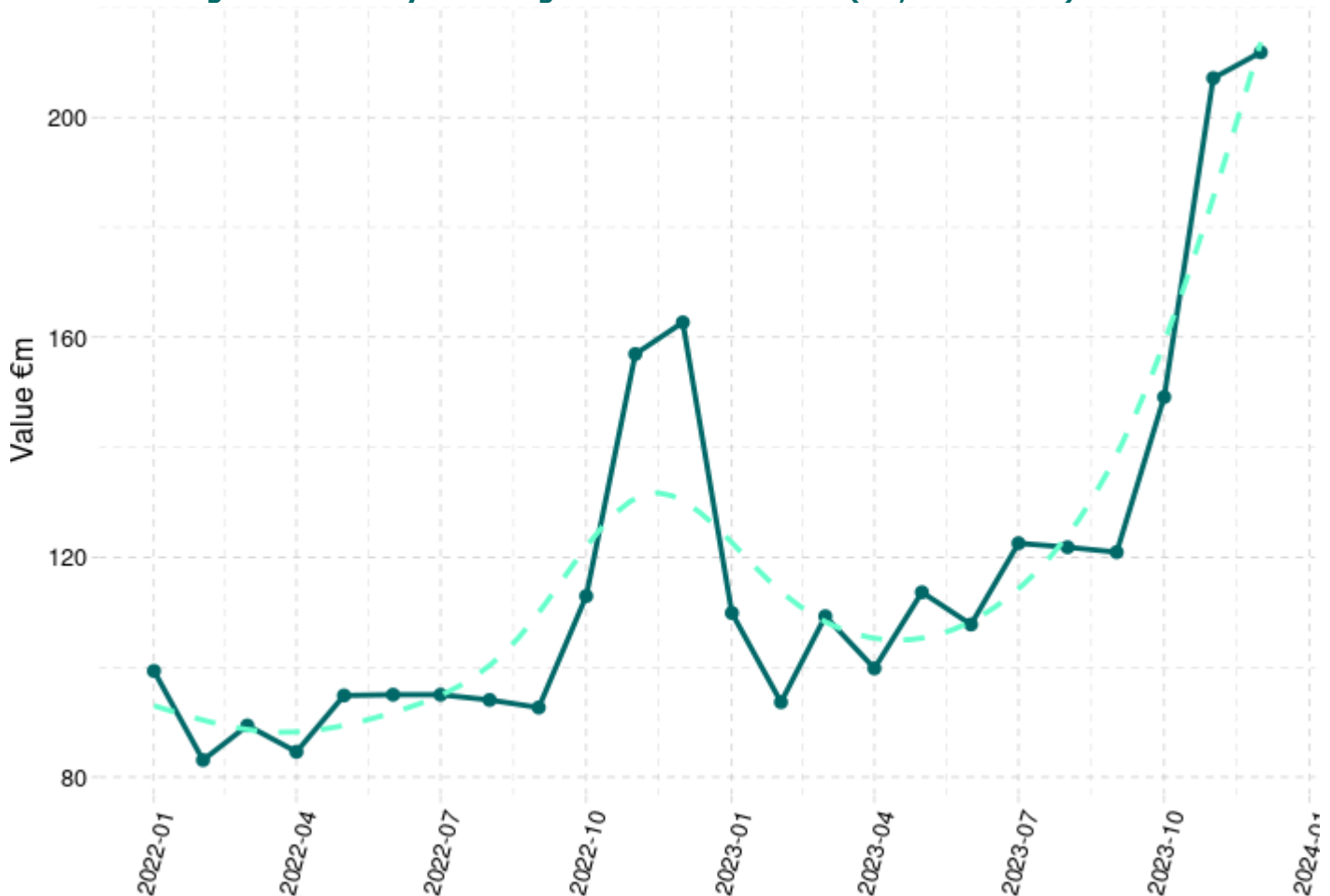
The largest decrease in customs duties for a single commodity was observed in the importation of fertilisers (a €9.1 million decline in 2023 compared to 2022). While the value of imported fertiliser from third countries fell by approximately 60%, customs duties fell by several orders of magnitude more. The large fall in duties is mainly attributed to the EU suspension of tariffs for a number of months in 2023 (with the exception of Russia and Belarus). Collectively, the import of clothing (which is identified by several commodity categories in Table 6) had the largest decrease in customs duties. The largest increase in customs duties was observed in the importation of vehicles.

6 Customs Duties by Tariff Rate

As mentioned previously, the H7 declaration can only be used for Low Value consignments (an import consignment with an intrinsic value of €150 or less). However, other import declaration types (i.e. the H1 and H6) can also contain goods of low or negligible value (defined as €150 or less). 83 per cent of H1 and H6 import declarations in 2023 contained goods of low value. If the consignment is worth €150 or less, the goods are eligible for low value consignment relief and can be exempt from customs duty. There are other forms of reliefs and exemptions, and a full list is available on the Revenue website.⁴

The figure below highlights the growth in low value consignments (as recorded on the H1, H6 and H7 declarations combined) over the last two years. Demand for these goods is highest over the Christmas period.

Figure 3: Activity in consignments of low value (H1, H6 and H7)



Source: Revenue analysis.

⁴ <https://www.revenue.ie/en/online-services/support/software-developers/documents/ais/ais-codelists.pdf>

Table 10 below highlights the different tariff rates that applied to imports in 2022 and 2023. The specific breakdown below accounts for customs duties on industrial products, which accounts for the vast majority of all customs duties collected. In all, based on the import declarations that were subject to a customs duty, 82 per cent of imported industrial goods by value carried a zero % tariff rate in 2023. A tariff rate of 12% generated the largest proportion of customs duties in 2022 and 2023 (approximately 25 per cent) followed by a tariff rate of 6.5% (approximately 15 per cent). Clothing is an example of a commodity subject to the 12% tariff rate, while plastics, organic chemicals and fertilisers are all subject to the 6.5% tariff rate. The table also shows that the value of imported industrial goods which were subject to custom duties in 2023 was approximately €71 billion, a decrease of €5 billion on 2022.

Table 10: Customs duties by tariff rate

Tariff rates %	Customs Duties		Value of Imports	
	2022 €m	2023 €m	2022 €m	2023 €m
0	0.0	0.0	65397	60750
1.7	12.1	11.5	714	678
2.1	2.1	2.1	100	102
2.2	8.9	8.5	406	389
2.5	4.2	4.3	168	173
2.7	39.1	33.7	1448	1249
3	5.0	3.9	168	129
3.2	2.8	2.7	87	83
3.3	2.9	2.1	87	63
3.5	2.1	2.1	60	61
3.7	20.9	18.9	564	510
3.8	0.3	3.7	9	98
4	4.0	8.8	9	219
4.1	1.2	2.3	30	56
4.5	10.3	10.6	228	236
4.7	11.5	9.4	244	201
5	9.0	6.0	179	121
5.2	2.2	2.0	42	39
5.5	4.9	4.0	89	73
6	7.3	6.4	122	106
6.3	4.0	3.2	64	50
6.5	92.8	88.1	1428	1361
7	12.2	9.9	174	141
7.5	5.2	3.6	69	47
7.7	2.2	3.2	29	42
8	14.9	14.1	187	176
9.6	18.0	18.3	187	190
9.7	5.2	4.7	53	48
10	21.2	28.5	212	285
12	147.2	136.6	1227	1138
12.2	2.0	2.5	17	21
12.8	4.8	4.6	37	36
14	6.2	5.0	44	36
16	1.5	2.8	9	18
16.8	12.5	10.7	75	63
16.9	19.4	17.2	115	101
22	1.6	3.8	7	17
Other ad valorem rates	37.5	34.7	807	693
Specific duty (e.g. per unit)	32.8	35.6	906	848
Total (declarations subject to a customs duty)	592.0	570.1	75,799	70,647
Exempted Goods* (H1 and H6)	0	0	7,737	2,972
Exempted Goods (H7)	0	0	435	576
Total (All H1,H6,H7 declarations)	592.0	570.1	83,971	74,195

Source: Revenue analysis.

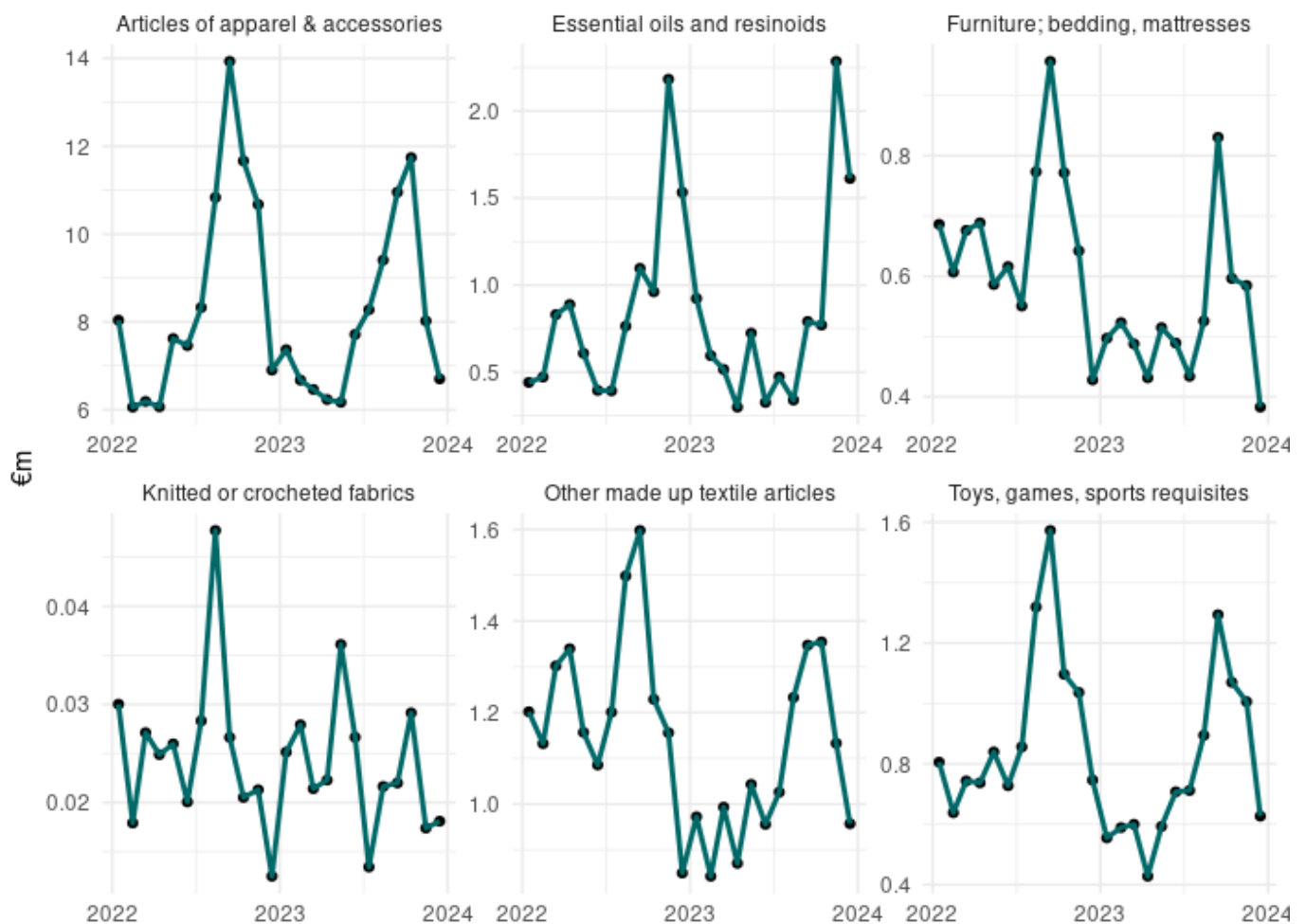
Note: customs duties in this table refer to what is recorded on declarations, total figure will differ marginally to payment figures in Table 1 due to timing and repayment factors. * Exempted goods include consignments of low value goods, as well as other forms of exemption/relief.

7 Seasonality

Customs duties have a relatively stable seasonal pattern, although the final quarter tends to collect higher customs duties relative to other periods within the year.

Some specific commodities display pronounced seasonality, such as toys (HS code 95), furniture (HS code 94), and perfume (HS code 33), with imports rising faster in the second half of the year as retailers prepare for Christmas and consumer demand. Clothing has a range of seasonal patterns, with knitwear (HS code 61) highest in the second half of the year and other clothing commodities (e.g., HS codes 60,63) having high rates of increases around mid-year.

Figure 4: Customs duties by Seasonality



Source: Revenue analysis.

8 Importers and Declarants

An importer is the entity purchasing and bringing the goods into the country while the declarant is responsible for making the necessary declarations to the customs authorities on behalf of the importer to ensure compliance with import regulations. In many cases the declarant will also make payment for the relevant taxes on behalf of their importer. Only registered importers can avail of Postponed Accounting for VAT. A small number of importers are also the declarant and tend to be large entities.

A trader who imports or exports goods into or out of the EU requires an Economic Operator Registration and Identification (EORI) number. The EORI number is valid throughout the EU. It is used as a common reference number for interactions with the customs authorities in any Member State.

The table below provides an overview of the number of importers registered for customs and excise that made an import declaration in 2022 and 2023 where the EORI registration was provided.

A number of importers have a non-Irish registered EORI number. As EORI numbers are valid across the EU, any registered trader can use a non-Irish EORI in the Irish system to declare their imports in Ireland.

In 2023 there were 45,623 importers using an Irish EORI number, a small increase on 2022. In total there were traders from 34 different countries recorded as the importer in 2023 compared to 36 countries in 2022.

Table 11: Registered importers by country

Country of Registration	2022	2023
Ireland	44,857	45,623
PAYE registration	2,263	2,504
Northern Ireland	852	658
Netherlands	377	401
Germany	236	249
France	175	202
Belgium	104	108
Italy	78	94
Spain	75	66
Sweden	34	30
Denmark	26	34
Austria	26	17
Luxembourg	11	14
Other Countries	66	89
Total Registrations	49,203	50,087

Source: Revenue analysis.

Where a customs duty (non-zero tariff) was liable, the number of importers fell considerably. In 2023, 29,815 Irish registrations were liable for a customs payment while 43,595 were liable for VAT (excluding VAT zero rated goods).

The person who makes the import declaration or on whose behalf it is made is known as the declarant. In 2023 there were 584 registered declarants using an Irish EORI while an additional 10 registrations were non-Irish and were represented by 4 different countries. The top 20 per cent of declarants accounted for 93 per cent of customs liabilities in 2022 and 2023 while these same declarants accounted for 82 per cent of import value in both 2022 and 2023. Of these 584 declarants in 2023, 362 were also registered as an importer.