

Customs Duties in 2025

€616.2m
Customs Duties

Customs Duties grew by
€29.6m (↑5%)



Largest increase of customs duties was observed in the commodity class of **meat, fish and crustaceans**



Largest decrease of customs duties was observed in **footwear**



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

84.5%

Value of imports subject to zero % tariff rate

Key Findings

€616.2 million in customs duties was collected in 2025, a €29.6 million (5 per cent) increase on 2024.

Increases in the value of imported meat and fish impacted customs receipts in 2025 while there were decreases in footwear categories.

China was the highest ranked country of origin (i.e., the country that produced the goods) for customs duties in 2025, while the United States was the highest ranked country of origin with respect to the underlying value of imported goods.

Great Britain remains 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, many goods destined for Ireland were cleared through distribution centres in Great Britain, which collected customs duties on behalf of the EU. As Great Britain is no longer part of the EU, Ireland now directly clears and collects these duties.

84.5 per cent of the value of imported industrial goods were eligible for zero-tariff treatment in 2025.

Low value consignments and postal consignments increased by 2.8 per cent to a total value of €1.895 billion in 2025 with the number of associated import declarations increasing by 3.3 per cent to 52.9 million import declarations. New analysis in the report identifies that 50 per cent of the line items on low value import declarations in 2025 were valued at €15 or less.

Commentary

This is Revenue's third annual statistical publication on customs duties. €616.2 million in customs duties was collected in 2025, an increase of 5 percent on 2024. 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.

Regarding country of origin, China accounts for a significant proportion of customs duty receipts despite representing a small share of total import value. This pattern occurs because many imports from other jurisdictions qualify for duty exemptions. In 2025, 84.5 per cent of imported industrial goods by value were subject to a zero-tariff rate. The largest increase of customs duties was observed in the commodity class of meat, fish and crustaceans. The largest decrease was in footwear categories.

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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 report presents Revenue's third annual statistical publication on customs duties in Ireland, covering the 2025 calendar year. Customs duties collected totalled €616.2 million in 2025, representing a 5 per cent increase (€29.6 million) from 2024 and effectively doubling since 2021, primarily driven by Great Britain's departure from the EU customs union.

Revenue processed over 60 million import declarations in 2025, compared to just 1 million in 2020, reflecting the substantial operational transformation required to manage trade arrangements following Great Britain's departure from the EU and the growth of low value e-commerce activity.

China ranked highest as the country of origin for customs duties (44 per cent of total duties), whilst Great Britain remained the leading country of dispatch for both customs duties and import value. 84.5 per cent of imported goods by value carried a zero-tariff rate (or exemption), demonstrating the preferential nature of much of Ireland's trade. Low-value consignments and postal shipments increased by 2.8 per cent to €1.895 billion, with 52.9 million import declarations (up 3.3 per cent), highlighting the continued growth in e-commerce activity.

Looking ahead, from 1 July 2026, EU regulations will abolish the current €150 de minimis customs duty relief threshold, ending the duty-free treatment of low-value e-commerce shipments. As a transitional measure, a flat €3 customs duty will apply on items imported by IOSS-registered suppliers and certain postal operators, with standard customs duty applying to all other goods and parcels. These transitional measures will remain in place until the EU Data Hub becomes fully operational in 2028, at which point the changes take full effect.

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.

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 and insurance. The EU has established rules and guidelines for determining the customs value to ensure consistency and transparency.

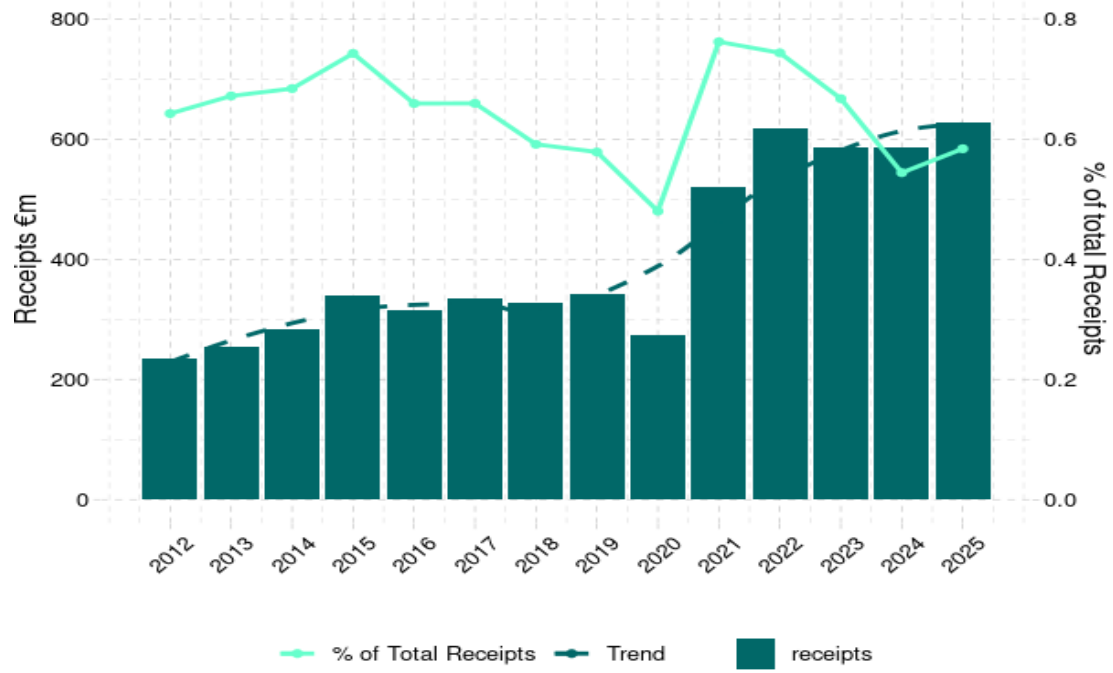
Customs duties collected at the EU's external borders contribute to the EU budget. Member States are responsible for the collection of customs duties, according to the rules established by Council Regulation implementing the Own Resources Decision. Member States are required to have adequate control 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 retain 25 per cent of the collected customs duties.

Overview of receipts

Figure 1 provides an overview of customs duties receipts in recent years. Prior to 2021, receipts were below €400 million annually. The fall in customs duties in 2020 can be attributed to the COVID 19 pandemic, which significantly impacted global trade. Great Britain'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). These changes have driven a substantial increase in customs receipts.

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. For the purpose of this report the UK is referred to as Great Britain excluding Northern Ireland.

Figure 1: Customs Receipts



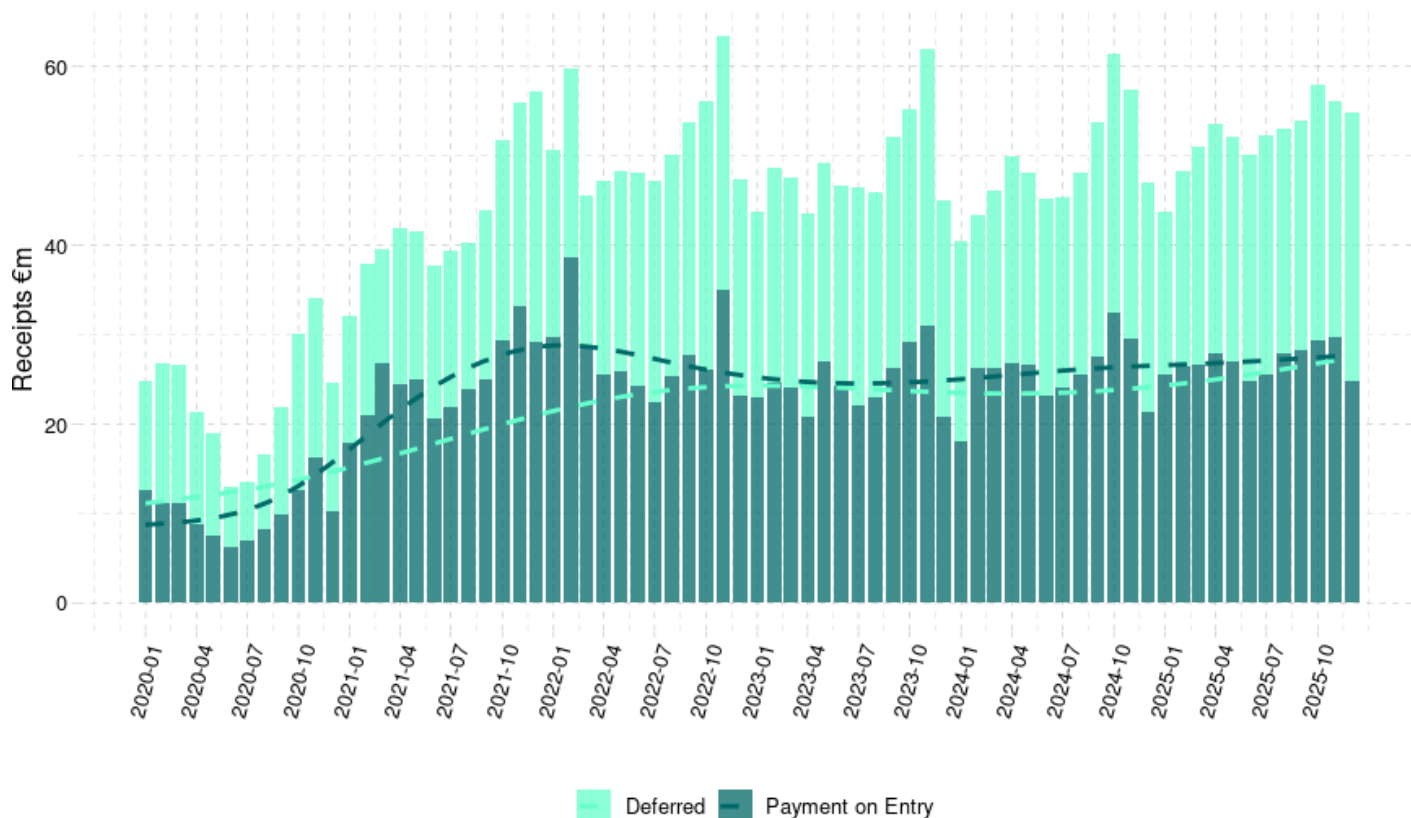
Source: Revenue analysis.

2. Payments, Duties and Taxes

Customs duties are remitted to Revenue either at the point of entry or on a deferred payment basis. Deferred payments typically relate to liabilities that arose in the previous month. 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 further illustrates the composition of these payments, detailing the proportion collected as cash versus those settled on a deferred basis over the past few years. Since 2021, payments made upon entry have become the dominant component of customs duties collections, driven by a significant increase in taxpayers importing from third countries and the impact of Great Britain's departure from the customs union.

Figure 2: Customs Payments



Source: Revenue analysis.

Customs duties breakdown

A breakdown of the different customs duties collected for the years 2022 to 2025 is provided in the table below. Customs duties on industrial products account for the vast majority of the customs duties collected in a given year.

Table 1: Breakdown of customs duties collected.

Type	2022 €m	2023 €m	2024 €m	2025 €m
Additional duties	9.54	6.18	7.71	7.07
Compensatory interest (inward processing)	0	0	0	0
Customs Penalties	0.49	0.65	0.69	0.86
Customs duties on agricultural products	-0.04	0	0	0
Customs duties on industrial products	595.4	565.01	566.13	586.86
Definitive antidumping duties	11.27	12.98	11.05	14.68
Definitive countervailing duties	0.56	0.44	0.32	0.63
Interest on arrears	0.45	0.26	0.2	0.25
Miscellaneous Cash Deposit	0	0	0	0
Provisional antidumping duties	0	0	0.18	5.34
Provisional countervailing duties	0	0	0	0
Quota Security	0.18	0.11	0.08	0.06
Sugar and Poultry Security	0.00	0.00	0.00	0.00
Tax code for securities (other)	0.01	0.01	0.03	0.01
Temporary Admission Deposit	-0.21	0.48	0.19	0.44
Total	617.6	586.1	586.6	616.2

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 breakdown of these import related taxes in Ireland, highlighting categories such as excise duties on various alcoholic beverages, mineral oil, and tobacco.

Table 2: Additional taxes on imports

Type	2022 €m	2023 €m	2024 €m	2025 €m
Wine	19.9	16.9	22.1	24.4
Beer	7.7	9.2	8.9	29.4
Spirits	2.6	7.7	8.6	8.2
Intermediate Beverages	4.1	4.9	4.8	8.8
Other than Cider and Perry	1.4	1.1	0.7	0.6
Mineral Oil	0	1	0.4	0.6
Tobacco	0.2	0.1	0.3	0.3
Cider and Perry	0	0.1	0.2	0
Total Excise	35.9	41	46	72.3
VAT on Third Country Imports	1,213	1,015	1,001	977
Postponed Accounting for VAT*	6,142	5,786	5,743	6,781
Total VAT	7,355	6,801	6,744	7,758

* Only VAT arising from within the Automated Import System (AIS),

Source: Revenue analysis.

VAT is the largest tax imposed on imports (applied on the supply of all goods, with some exemptions under the Union Customs Code). In 2021, Postponed Accounting for VAT on third country imports was introduced. This was partly in response Great Britain'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. This approach not only eases the financial burden on businesses but also supports efficient tax collection while reducing the administrative burden associated with processing VAT refunds.

3. Import Declarations

Overview of Declaration Types

Import declarations enable traders to bring goods into Ireland from third countries. The customs system supports seven main declaration types, each serving different purposes depending on the nature of the import and the intended use of the goods.

- H1 – Declaration for release for free circulation and 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).

For H1 and H6 declarations, customs duties, VAT, and any applicable excise taxes become due upon release. These categories serve as the primary declarations for the collection of customs duties. In contrast, H2 (customs warehousing), H3 (temporary admission), and H4 (inward processing) involve scenarios where tax liabilities are assessed at the time of import; however, payment is deferred or suspended until a subsequent event, such as withdrawal from a warehouse, completion of processing, or re-export. When goods from these controlled regimes are eventually released into free circulation, an H1 declaration must typically be completed.

H7 covers low-value consignments (goods with an intrinsic value of €150 or less) processed using a reduced dataset. Although these shipments are not subject to customs duties, VAT remains applicable. The streamlined procedures under H7 are particularly useful for accommodating e-commerce and small-scale imports.

The remainder of this section focuses on H1, H6, and H7 import declarations, given their significance in the collection of customs duties and VAT.

Declaration Volumes and Trends

Revenue processed 60.17 million import declarations in 2025, representing a 4.7 per cent increase from 57.48 million in 2024.² This continues the substantial growth trajectory that began following Great Britain's departure from the European Union in 2020 and the growth in e-commerce. Table 3 below shows the number of declarations for all types by year released between 2022 and 2025.

² Declaration figures in this report are based on the date goods are released, in order to align with the associated customs duty and value of goods figures.

Table 3: Volume of import declarations

Number of import declarations (million)

Type of import declaration	2022	2023	2024	2025
H1	23.26	29.93	30.79	23.2
H7	13.95	18.29	24.97	33.19
Other declaration types	3.06	2.16	1.72	3.79
Total	40.27	50.38	57.48	60.17

Source: Revenue analysis.

* Declarations numbers based on the date goods are released, in order to align with the associated customs duty and value of goods figures.

H7 declarations now represent the largest volume (33.19 million in 2025), reflecting a 33 per cent increase from 2024 as traders increasingly transition to this simplified declaration type for low-value goods. H1 declarations decreased by 32 per cent (7.6 million declarations) from 30.79 million in 2024 to 23.2 million in 2025, as traders shifted eligible consignments to the H7 category. This shift demonstrates traders' preference for the streamlined H7 process when handling low-value e-commerce shipments.

Value of Imported Goods

While H7 declarations have the largest volume, H1 declarations contain the majority of import value, reflecting their use for higher-value commercial shipments as can be seen in Table 4.

Table 4: Value of goods declared on import declarations.

Value of goods declared €m

Type of import declaration	2022 (€m)	2023 (€m)	2024 (€m)	2025 (€m)
H1	83,534	73,493	65,958	69,840
H7	435	576	815	1,058
Other declaration types	13,544	11,639	12,563	11,933
Total	97,513	85,708	79,336	82,832

Source: Revenue analysis.

The total value of goods subject to customs duties in 2025 was €71.1 billion (H1, H6 and H7), an increase of €4.2 billion compared to 2024 (€66.9 billion).

Low-Value Consignments and E-Commerce Growth

Within the H1 and H6 declaration types, a significant proportion involves consignments classified as of negligible value (intrinsic value less than €150). The growth in these low-value shipments reflects the continued expansion of third country e-commerce. Table 5 below shows the number of declarations and value of goods classified for custom purposes as consignments of negligible value, including low value postal declarations. A very small number of postal declarations are subject to customs duties.

Table 5: Declaration of Low value goods, including low value postal consignments.

Type of import declaration	No of Declarations millions			Value of Goods €m		
	2023*	2024*	2025	2023	2024	2025
H1 & H6	26.73	26.28	19.75	963.11	1,026.73	836.56
H7	18.29	24.97	33.19	580.14	815.84	1,058.07
Total	45.01	51.24	52.93	1,543	1,843	1,895

Source: Revenue analysis.

* Updated compared to previous reports to exclude H6 declarations of non-negligible value

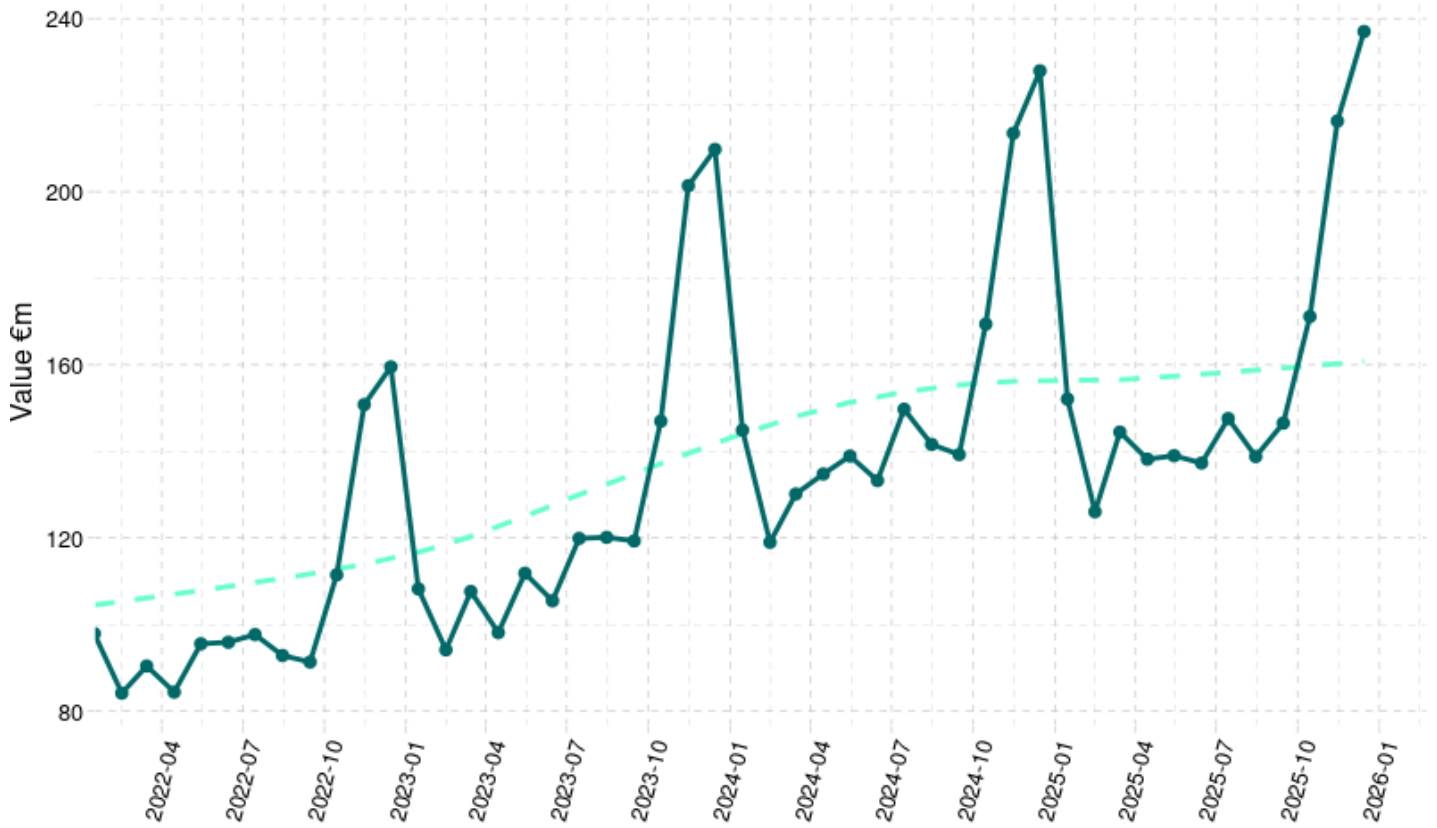
In 2025, approximately 23 million H1 declarations of all value were submitted. This represents a decrease of 7.6 million declarations (25 per cent) compared to 2024. Of these, 16.5 million (72 per cent) related to consignments of negligible value, compared to 25 million in 2024 (83 per cent). This decline reflects a growing shift among traders towards the simplified H7 declaration, which saw a 33% increase over the same period.

The combined value of these low-value consignments reached €1,895 million in 2025. Of this, €1,553 million was declared through the Import One Stop Shop (IOSS) system and a further €342 million was subject to VAT collected at importation. This represents an increase of €52 million (2.8 per cent) on 2024, when low-value imports totalled €1,843 million (€1,545 million via IOSS; €298 million at importation). These figures reflect the continued but modest expansion of e-commerce activity and illustrate traders' preference for the IOSS system, which simplifies VAT compliance for distance sales.

Seasonal Patterns in Low-Value Imports

Figure 3: Activity in consignments of low value (H1, H6 and H7) below highlights the growth in low value consignments (as recorded on the H1, H6 and H7 declarations combined) over the last three years. Demand for these goods is highest over the Christmas period. There is a large year on year increase in the importation of these goods.

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



Source: Revenue analysis.

Table 6 shows the number of low-value declarations, the number of line items, and the mean value of goods. The number of line items is calculated as the total sum of distinct goods per declaration.

Table 6: Low value declarations: volume, line items, and mean value.

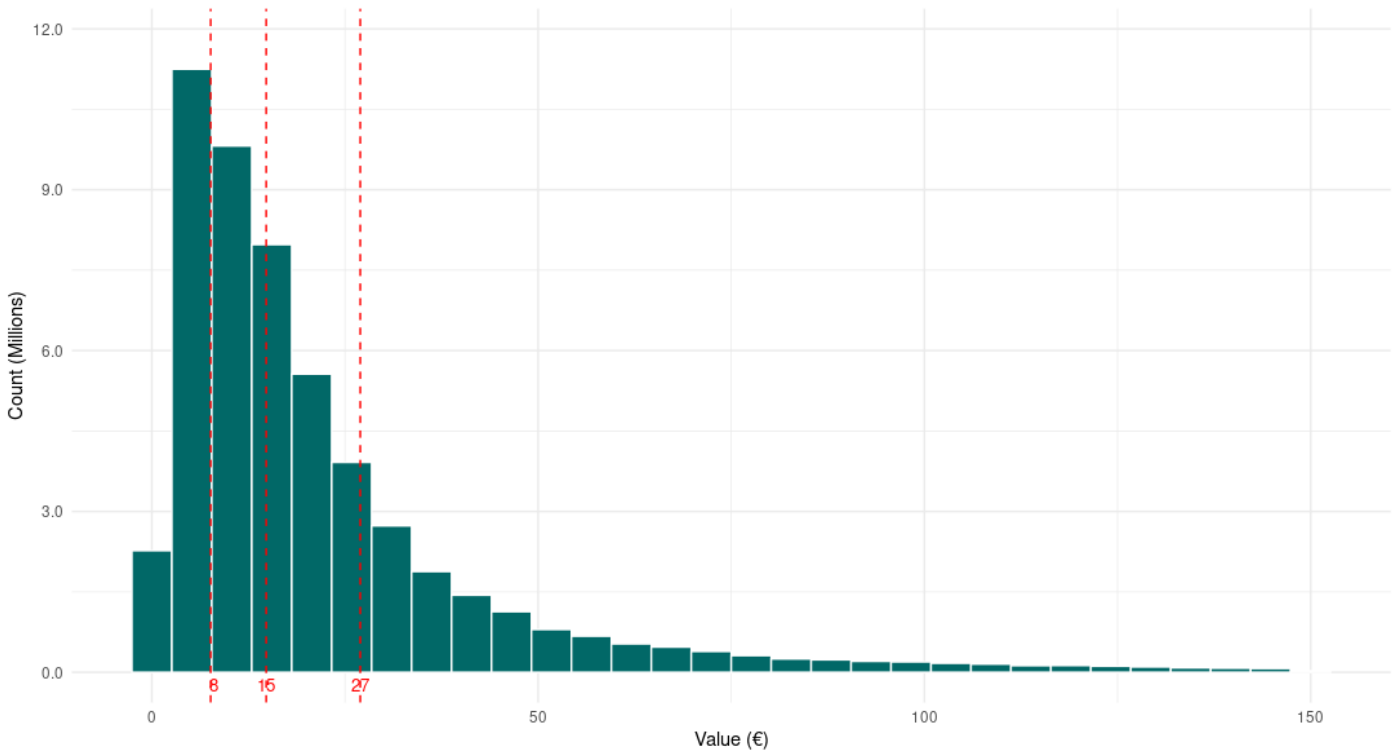
year	No of Declarations (millions)*	No of Line Items (millions)	Mean Value (€)
2025	53	114	23.1
2024	51	98	23.9
2023	45	69	25.0
2022	36	50	26.4

Source: Revenue analysis.

*Declarations consist of H1 and H6 (postal) where the value is less than €150, and all H7 declarations

Figure 4 shows a histogram of the value distribution (excluding shipping) of low-value imports in 2025, with the 20th, 50th, and 75th percentiles identified. The analysis reveals that 25 per cent of the 114-million-line items in 2025 were valued at €8 or less, while 50 per cent were valued at €15 or less.

Figure 4: Value distribution of low value imports



In November 2025, the European Council confirmed a significant change to how low-value e-commerce shipments entering the EU will be treated for customs duty purposes. From 1 July 2026, shipments valued at less than €150 will no longer benefit from duty-free entry. Instead, a temporary flat rate duty of €3 (plus VAT) per line item on the declaration will apply for eCommerce (B2C).

This policy change could result in significant consumer behavioural shifts. Given that 25 per cent of imported items are valued at €8 or less, the additional €3 duty (plus VAT) per item represents a substantial increase in relative cost, approximately 38 per cent or more for these lowest-value goods. This may deter consumers from purchasing low-value goods from non-EU e-commerce markets and could significantly impact the volume of declarations in future reporting periods.

Declaration Lodgement Locations

Import declarations can be lodged across several locations. In all, there were 35 different locations, with the top 5 lodgement offices handling approximately 97 per cent of all import declarations.

In 2025, Dublin Port was the dominant entry point, processing over 38 per cent of all import declarations. Dublin Airport saw the most significant percentage increase from 2024, with its share rising from 12 per cent to 20 per cent of total import declarations.

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. The recording of some of the countries involved in the import process is optional for some declaration types. Table 7 below provides some of the common types of countries listed in an import declaration.

Table 7: 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.

Table 8 shows customs duties from the top ten origin countries, excluding low-value goods (under €150). Goods of EU origin may attract customs duties when re-imported. This occurs when EU goods are exported, released for free circulation in non-EU countries without undergoing processing, then returned to the EU, even if preferential rates exist between the EU and those countries.

Table 8: Customs duties from top 10 countries of origin

Country of Origin	Customs Duties %			Value of imports %		
	2023	2024	2025	2023	2024	2025
China	44%	44%	44%	10%	11%	12%
European Union	14%	14%	14%	14%	10%	9%
United States	10%	9%	8%	23%	25%	25%
India	5%	6%	7%	1%	1%	2%
Great Britain	5%	5%	5%	18%	18%	17%
Thailand	2%	3%	3%	1%	1%	1%
Vietnam	2%	2%	2%	1%	2%	3%
Turkey	2%	2%	2%	1%	2%	2%
Bangladesh	2%	2%	2%	1%	1%	1%
Brazil	1%	2%	2%	0%	0%	0%

Source: Revenue analysis.

China has continued to account for 44 per cent of customs duties but only between 10 per cent-12 per cent of import value, reflecting higher tariff rates on Chinese goods. Conversely, US

imports represent 25 per cent of import value but only 8 per cent of duties in 2025, indicating preferential trade arrangements or lower-tariff product categories

Table 9 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 Great Britain and would have received customs clearance for release into free circulation and Great Britain would have collected the customs duties on behalf of the EU. As Great Britain is no longer part of the EU, Ireland now clears and collects the customs duties on these goods on behalf of the EU.

Table 9: Customs duties from top 5 Countries of Dispatch

Country of Dispatch	Customs Duties %			Value of imports %		
	2023	2024	2025	2023	2024	2025
Great Britain	42%	42%	41%	39%	36%	33%
China	31%	31%	31%	5%	7%	7%
United States	9%	8%	8%	21%	22%	24%
India	4%	4%	5%	1%	1%	1%
Japan	3%	3%	3%	2%	2%	1%

Source: Revenue analysis.

Table 10: Customs duties from Great Britain highlights the level of activity involving Great Britain where at least one of the following is recorded as Great Britain: the country of dispatch, country of origin, or country of exporter. Compared to Table 9: Customs duties from top 5 Countries of Dispatch, this table shows a higher share of activity due to the inclusion of additional import declarations related to these transactions.

Most of the additional customs duties collected by Ireland on goods from Great Britain come from declarations where Great Britain is recorded in these various roles, while declarations listing Great Britain solely as the country-of-origin account for just 5.3 per cent of the customs duties collected in 2025.

Table 10: Customs duties from Great Britain

Country	Customs Duties %			Value of imports %		
	2023	2024	2025	2023	2024	2025
Great Britain	44%	43%	43%	40%	38%	34%
Other	56%	57%	57%	60%	62%	66%

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 per cent 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 2025, customs duties collected increased from €587 million to €616.2 million. Table 11 highlights commodities with the most significant changes in customs duties between 2024 and 2025

Table 11: Customs duties changes by commodity

Commodity	HS	Customs Duties €m			Value €m			Difference in Customs Duties €m	
		2023	2024	2025	2023	2024	2025	2024 vs 2023	2025 vs 2024
Preparations of meat, of fish or of crustaceans, molluscs	16	17.32	20.72	26.71	209	225	248	3.4	5.99
Fertilisers	31	1.34	1.14	6.25	218	251	354	-0.2	5.11
Soap, etc.	34	4.64	5.1	9.5	326	339	341	0.46	4.4
Articles of apparel and clothing accessories	61	93.45	94.78	98.24	1540	1608	1638	1.33	3.46
Preparations of vegetables, fruit, nuts	20	7.09	9.81	12.95	193	228	247	2.72	3.14
Articles of apparel and clothing	62	47.92	49.55	52	849	839	854	1.63	2.45
Plastics and articles thereof	39	42.97	41.93	44.28	1569	1541	1577	-1.04	2.35
Vehicles other than railway or tramway rolling stock	87	51.5	56.83	59.15	1923	1887	2132	5.33	2.32
Meat and edible meat offal	02	1.64	1.74	3.58	137	117	181	0.1	1.84
Footwear, gaiters and the like; parts of such articles	64	33.47	34.21	32.53	250	257	245	0.74	-1.68
Electrical machinery and equip	85	28.12	30.32	31.97	8573	8928	8687	2.2	1.65
Miscellaneous edible preparations	21	8.87	10.14	11.34	431	454	470	1.27	1.2
Ceramic products	69	8.63	9.71	10.78	90	96	97	1.08	1.07

Source: Revenue analysis.

The largest increase in customs duties for a single commodity group was observed in the importation of Preparations of meat, of fish or of crustaceans, molluscs. The value of these goods increased by 10 per cent and the customs duties collected increased by 28.9 per cent (€5.99 million increase in 2024 compared to 2025). The largest decrease in customs was observed in Footwear, gaiters and the like; parts of such articles (a €1.68 million decrease compared to 2024).

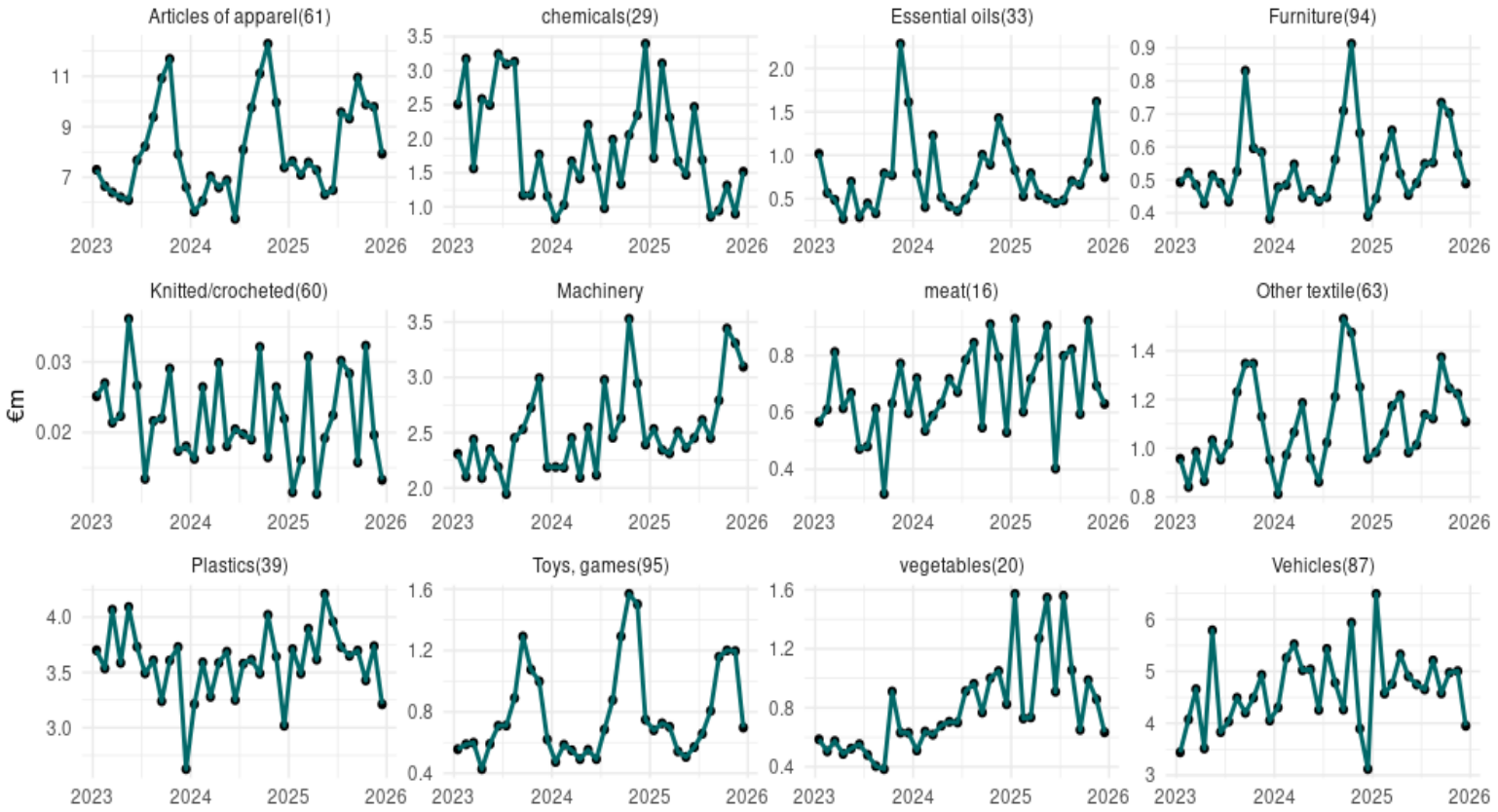
Seasonal Patterns by Commodity

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. The large decrease in organic chemicals is evident throughout 2025 while returning to high levels in December.

Figure 5: Customs duties by Seasonality



Source: Revenue analysis.

6. Customs Duties by Tariff Rate

There are other forms of reliefs and exemptions, and a full list is available on the Revenue website.³

Table 12: Customs duties by tariff rate highlights the different tariff rates (rounded to the nearest percentage) that applied to imports in 2024 and 2025. This breakdown focuses on industrial products, which represent the majority of all customs duties collected. Of imported industrial goods subject to customs processing in 2025, 84.5 per cent by value received zero-tariff treatment, up slightly from 84 per cent in 2024.

A tariff rate of 12 per cent generated the largest proportion of customs duties, accounting for approximately 24 per cent of total collections in both 2024 and 2025. The 7 per cent tariff rate was the second-largest contributor, representing approximately 14 per cent of customs duties in 2025.

Table 12 shows that imported industrial goods subject to customs processing in 2025 totalled approximately €67.1 billion in value, an increase of €4.6 billion compared to 2024. Among the various tariff rates, the 10 per cent rate generated the largest year-on-year increase in customs duty collections, driven predominantly by higher import volumes of vehicles and clothing subject to this tariff rate.

³ <https://www.revenue.ie/en/customs/businesses/relief-duty-vat/index.aspx>

Table 12: Customs duties by tariff rate

Tariff rates %	Industrial duties (A00) €m		Value €m		Other Duties €m	
	2024	2025	2024	2025	2024	2025
0	0.0	0.0	52,470	56,742	3.6	8.9
1	0.3	1.9	24	147	-	0.0
2	27.0	28.2	1,411	1,480	0.1	0.0
3	55.6	56.5	2,020	2,046	0.4	0.6
4	36.0	34.5	943	906	3.1	3.8
5	31.6	31.7	670	672	1.5	1.7
6	14.9	15.6	252	264	1.8	2.6
7	89.6	87.3	1,367	1,333	1.3	2.4
8	21.8	22.4	276	284	0.3	0.4
9	3.0	3.7	34	42	0.7	1.0
10	61.6	68.2	626	693	-	0.2
11	3.7	3.5	34	33	-	0.0
12	141.6	144.6	1,180	1,205	1.8	1.7
13	5.4	5.8	43	45	-	0.0
14	7.5	7.3	53	52	1.1	0.7
15	1.4	1.4	9	9	0.0	0.0
16	3.3	2.8	21	17	-	0.0
17	31.2	29.3	185	173	-	0.0
18	2.4	5.4	13	30	0.0	0.0
Other ad valorem rates	3.9	3.4	17.7	15	-	0.0
Specific duty (e.g. per unit)	39.7	53.1	884	956	4.0	4.3
Total (subject to a customs duty)	581.4	606.5	62,531	67,144	19.7	28.3
Exempted low value Goods* (H1 /H6)	-	-	1,038	1,058	-	0.0
Exempted Goods (H7)	-	-	815	857	-	0.0
Other Exempted goods	-	-	2,520	2,024	-	0.0
Total all	581.4	606.5	66,905	71,083	19.7	28.3

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. 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 import declarations in 2023 to 2025 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 2025 there were 46,232 importers using an Irish EORI number, a small increase on 2024.

Table 13: Registered importers by country

Country of Registration	2023	2024	2025
Ireland	45,623	45,935	46,232
PAYE registration (Ireland)	2,504	1,325	1,460
Northern Ireland	658	568	567
Netherlands	401	404	463
Germany	249	287	300
France	202	221	257
Belgium	108	117	121
Italy	94	117	81
Spain	66	70	75
Sweden	30	35	33
Denmark	34	29	29
Austria	17	19	24
Luxembourg	14	18	18
Other Countries	89	87	113
Total Registrations	50,087	49,241	49,773

Source: Revenue analysis.

In 2025, 30,323 Irish registrations were liable for a customs payment while 43,978 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 2025 there were 493 registered declarants using an Irish EORI while an additional 14 registrations were non-Irish and were represented by 6 different countries. The top 20 per cent of declarants accounted for 90 per cent of customs liabilities in 2025 and 92 per cent in 2024 while these same declarants accounted for 82 per cent of import value in both 2025 and 2024.