

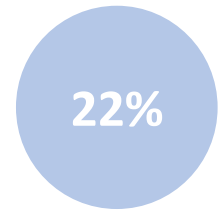
Survey of Customs Community 2025



Online Survey



3,078 Responses



Response Rate

Key insights



Satisfied or very satisfied with Revenue customer service

77%



Interacted with ROS in last 12 months

91%



Trust Revenue keeps their clients' information secure

87%



Noted efforts to minimise business compliance burdens during interventions

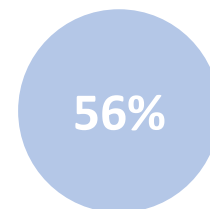
75 %



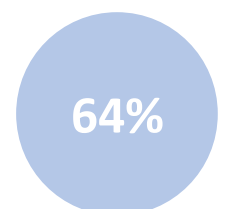
Satisfied or very satisfied with Customs Information on Revenue.ie

70%

EU\UK Free Trade and Cooperation Agreement



Agreed process was straightforward



Agreed Revenue provides sufficient support and guidance

Revenue wishes to thank all those who participated in the survey. Without your time and effort, the survey and this report would not be possible. The responses and feedback will assist Revenue to continue to provide the best possible service to all taxpayers.



Report authors: Leo Duke, Jack O'Brien, Ciarán Heelan and Gavin Murphy

Email: statistics@revenue.ie

Publications relating to surveys conducted by Revenue can be found here:
<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/surveys/index.aspx>

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Report Summary

This report provides an analysis of Revenue's annual customer survey which this year targets businesses who engage with Revenue on customs related matters. This survey is the latest in Revenue's long-standing Customer Survey Reports series. It reflects our ongoing commitment to engage with customers to better understand their views and experiences with the Revenue. Customer feedback is vital in ensuring Revenue services continue to meet and evolve with customers' needs.

The survey was conducted over a two-week period in July 2025. The analysis is primarily based on a sample of close to 1,700 businesses who indicated in the survey that they had engaged with Revenue in the previous 12 months. This level of participation suggests that the survey results are likely to be broadly reflective of the views of the wider Customs Community which includes importers, exporters, customs agents, hauliers, carriers, and transit providers.

Summary Findings

Overall Satisfaction

- 77% of businesses reported being satisfied or very satisfied in their dealings with Revenue. This strong level of satisfaction is comparable with findings in many of the previous surveys. The high level of satisfaction holds across the range of businesses including importers and exporters, customs agents, and those involved in logistical management and transportation.
- Most businesses acknowledged that the level of customer service remained unchanged in the previous 12 months. A small proportion (6%) noted an improvement in customer service, while 2% experienced a decline in service. These findings broadly indicate that, even with rising

demand for Revenue's customs services, the organisation continues to effectively support customers in the Customs Community.

Engagement with Revenue

- Businesses engage with Revenue through multiple channels. In regard to online service channels, 91% of businesses used ROS followed by 81% who used Revenue.ie. to access information. For engagement through digital channels, MyEnquiries (83%) was the most prominently used. For the other channels, in-person appointments (54%) were the most used followed by the Customs 24/7 Telephone Service (35%).
- Assessing the level of satisfaction with each of the service channels, the share of businesses that were broadly satisfied (i.e. indicated either satisfied or very satisfied) exceeded 75% for 15 of the 17 channels considered. 69% of businesses were broadly satisfied with letter correspondence and the Revenue Fallback Service¹.
- Focusing on specific service attributes for ROS, 24/7 Telephone Service, and the Public Counter, businesses tended to be most satisfied with Revenue's approach to maintaining customer privacy and confidentiality and were least satisfied with the time taken to resolve queries.
- Finally, while a large share of businesses directly engaged with Revenue, 61% of businesses indicated they employed the services of external customs intermediaries.

Customs Interventions

- Businesses were generally quite favourable in terms of their views on the conduct and professionalism of Revenue staff during customs interventions. 87% of businesses broadly agreed (i.e. agreed or

¹ This fallback service refers to the process by which goods, which require urgent release, are manually cleared by Revenue for import or export where an interruption to an electronic system occurs.

strongly agreed) that Revenue treated client information with strict confidentiality, and 83% of businesses broadly agreed that Revenue only sought information relevant to the intervention. 70% broadly agreed that Revenue staff were knowledgeable.

Sourcing Information

- Online search engines and Revenue.ie were the most used sources of information on customs related material. 80% of businesses found online search engines broadly useful compared with 76% regarding Revenue.ie.
- Focusing on their engagement with Revenue.ie as an information source, 82% of businesses accessed it to check their understanding of tax and customs duties. 73% used it to gather information on customs systems. Businesses were generally satisfied with the content provided on Revenue.ie. In the region of 70% of businesses, found the customs content to be sufficiently detailed, and published promptly. Close to 65% of businesses found the customs information easy to access, and clear.

Perceptions of Revenue

- There is a strong level of trust in Revenue among businesses in the Customs Community. 87% of businesses broadly agreed that they trust Revenue keeps information safe and secure, while 81% broadly agreed that they trust Revenue is fair in its dealings with businesses' customs affairs.
- On compliance and administration, 74% of businesses broadly agreed that Revenue detects businesses not paying the right amount of customs duties, and that Revenue acts efficiently in administering the customs system.
- In terms of communication and awareness, 66% broadly agreed that Revenue provides sufficient information enabling businesses to

understand and meet their customs and excise obligations. This compares to 65% of businesses who broadly agreed that Revenue adequately communicates the services and supports that are available.

Customs Clearance Processes

- Around 20% of businesses indicated they have experienced a delay with clearing goods through Revenue Customs. Of those who experienced delays, 81% stated that less than 10% of their shipments experienced a delay. Businesses also indicated that 80% of delayed shipments were released within 48 hours.
- Close to 50% of businesses indicated that the Customs delays increased the cost of their shipment by 5%. Many businesses reported that the delays negatively impacted their reputation and led to higher administrative and storage costs.
- Of the businesses who experienced customs delays, 51% indicated that the delays related to customs and excise compliance issues. This was followed by 36% who experienced delays due to compliance issues with animal and plant health controls. 19% experienced delays due to electronic systems unavailability or response time delays. 10% of businesses were affected by cross-agency coordination and logistical issues at the ports.

Customs Community Feedback

- 198 businesses availed of the opportunity to provide feedback at the end of the survey. Most of the comments were quite positive and often highlighted the professionalism of Revenue staff and the efficiency with which the services were provided through ROS for instance. Some businesses who had less favourable experiences also provided comments and advocated for improvements in some areas including service response times on MyEnquires and longer operating hours for phone services.

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1. Introduction and Survey Methodology

1.1 Motivation

Businesses who engage with Revenue on customs related matters are the focus of the 2025 Revenue Customer Survey. These businesses include customs declarants, exporters, importers, transit users, carriers, and hauliers which are collectively referred to as the Customs Community in the survey. By including a broad range of businesses, we gain a comprehensive understanding of the Customs Community's overall experience in engaging with Revenue.

This report continues Revenue's established practice of directly engaging with its customers through its annual survey. Each iteration of the survey targets a distinct customer group, selected in response to evolving economic and tax administration contexts, or based on the time elapsed since the group was last surveyed.

This survey serves as a valuable channel through which businesses can share their experiences and perspectives on interacting with Revenue's customs services. The insights gathered are used to further inform our understanding of customer engagement preferences and to assess how effectively existing services align with the needs of the Customs Community.

1.2 Issuing the Survey

The survey was issued to a sample of 13,875 customers via email on 7 July 2025². Each email contained a link that could only be used once by the recipient. They were requested to submit their survey response by 18 July 2025 when the survey closed.

² A full description of the approach taken to identify the target population, and the creation of the sampling frame is included in the Appendix.

The email informed members of the Customs Community of the purpose of the survey and gave assurance that all responses were confidential and for research purposes only. To further allay any concerns, they were provided with a link to the News section of www.revenue.ie which included a notice confirming the veracity of the survey. Some survey businesses contacted surveys@revenue.ie and a member of the Economic Research Unit addressed any queries they had about the survey.

Participants were asked to click on a personalised link to the survey. They were also advised that the survey was operated by Revenue through Qualtrics survey software which recorded their responses. Over the course of the 2 weeks that the survey ran, four reminder emails were sent to those who had not yet completed the survey. These emails were sent out on 9 July, 11 July, 15 July, and 18 July respectively.

1.3 Response Rate

Overall, 3,079 of the 13,875 businesses contacted engaged with the survey, resulting in a response rate of 22.2%. However, the analysis in the report focuses on the 1687 businesses who indicated that they engaged with Revenue within the previous 12 months.

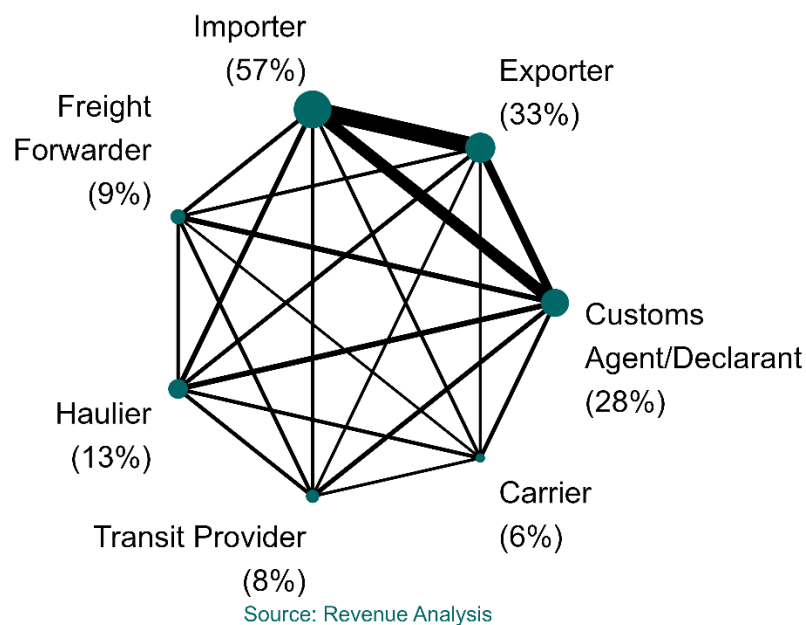
2. Profile of Businesses

This section presents a statistical overview of survey businesses. The analysis offers valuable context for interpreting the survey findings by highlighting key demographic characteristics of the businesses.

2.1 Sample Demographics and Activities

Survey businesses who engaged with Revenue in the last 12 months were asked to indicate what type of business activities they are involved in. Figure 1 summarises graphically the various activities reported. The percentage represents the proportion of businesses who selected that activity as one of their activities. The largest groups are importers, exporters, and customs agents/declarants. Many businesses are involved in multiple activities. A high proportion of importers were also exporters and customs agents/declarants. The strength of the overlap is reflected in the thickness of the connecting lines.

Figure 1: Activities of Survey Businesses



To simplify the analysis, businesses are aggregated under a single business activity.³ The composition of the sample of businesses based on the business activities they are involved in, is presented in Table 1. Businesses who engage in international trade through importing and exporting make up 58% of the sample who engaged with Revenue within the previous 12 months. Customs Agents\Declarants represent 17% of the businesses. Hauliers, transit providers, carriers, and freight forwarders are relatively small groups. As they are involved in some way with the logistical management and transportation of goods, they are amalgamated into a "Logistics and Transport Operators" group enabling subsequent cohort analysis. This cohort represents 16% of the businesses analysed. 8% of businesses selected other as their activity. Businesses were given the opportunity to describe their activity if they selected other. Most comments described their associated industry, with descriptions referring to various industries such as manufacturing, pharmaceuticals, and retail.

Table 1: Single Business Activities

Activities	% of Survey Respondents
Importer/Exporter	58
Customs Agent	17
Logistics and Transport Operators	16
Other	8
Not Stated	1

Source: Revenue Analysis

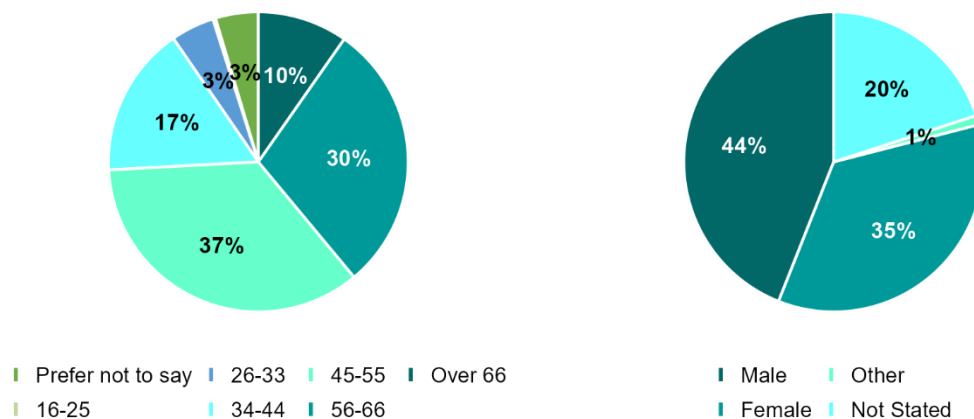
³ If a business indicates that it is involved in any of logistics and transport operations it is assigned to this category, then any business which lists customs agent/declarant as one of the activities they are involved in, they are assigned to the Customs Agent category. Finally, the remaining businesses are importers or exporters and are grouped together.

The survey was targeted at senior management of businesses as they are more likely to have a greater awareness and understanding of their business' engagement with Revenue customs services. An analysis of the demographic information provided, indicates that 76% respondents replying to the survey were over 45 (Figure 2).

Figure 2: Age and Sex of Business Respondents

A. Share of Respondents by Age Group*

B. Share of Respondents by Sex



*16-25 represents <1% of the sample and is not visible

Source: Revenue Analysis

Furthermore, business owners and partners/directors make up 46% of the respondents with accountants and bookkeepers representing another 37% of the sample (Table 2). Those employed as logistics/transport managers, supply chain managers, or hauliers represent 7% of the sample. 3% of the businesses indicated they are tax advisors, customs clearance agents or customs consultants.

Table 2: Professional Role of Survey Respondents

Role	% of Survey Businesses
Business Owner	35
Accountant	19
Bookkeeper	18
Partner/Director	11
Other	6
Logistics/Transport manager	3
Haulier	3
Customs Clearance Agent	2
Supply chain manager	1
Legal Practitioner	<1
Tax Advisor	<1
Customs Consultant	<1

Source: Revenue Analysis

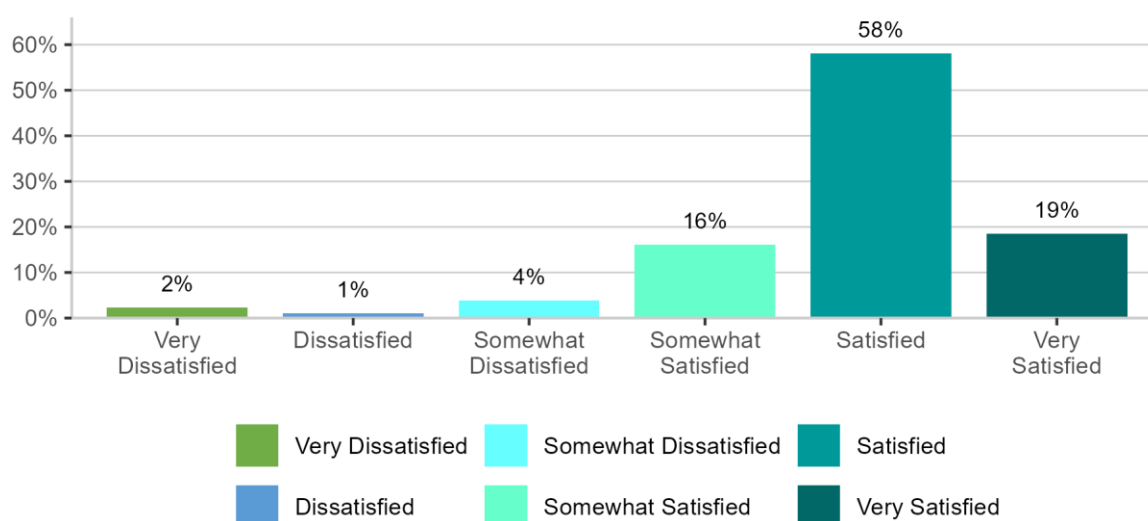
3 Customer Satisfaction

This section analyses the satisfaction of the customs community's engagement with Revenue on customs and excise matters.

3.1 Overall Satisfaction

We observe that 77% of businesses were broadly satisfied (i.e. they indicated they were satisfied or very satisfied) in their dealings with Revenue (Figure 3). This compares to a broad satisfaction share of 56% among Tax Agents in last year's survey, 72% in the PAYE Customer Survey in 2023 and 77% in the SME Customer Survey 2022.

Figure 3: Customs Community Satisfaction



Source: Revenue Analysis

3.2 Satisfaction by Customs Community Characteristics

Figure 4 presents satisfaction levels by type of business activity, businesses age, sex, and professional role. The share of businesses who are broadly satisfied is quite high across each of the business activity groups (Figure 4A). It ranges from 74% for those engaged in logistic and transport operations and customs agents/declarants, to 78% for importers and exporters. In terms of the share broadly dissatisfied (i.e. very dissatisfied

or dissatisfied), logistic and transport operations recorded the highest share of 5% compared to 3% among those in the importers and exporters cohort.

Broad satisfaction with Revenue services is high across each age cohort. It also appears to be higher in older age cohorts (Figure 4B). Between the youngest and the oldest age group, the proportion broadly satisfied increases from 71% to 82% representing a difference of 11%. The share broadly dissatisfied is quite low at 4% or less across the age groups.

Further breakdowns of satisfaction by sex and professional role of the businesses shows the share broadly satisfied is comparable to the sample share of 77%, with limited variation across the cohorts (Figure 4C and D).

Figure 4: Customs Community Satisfaction by Characteristics

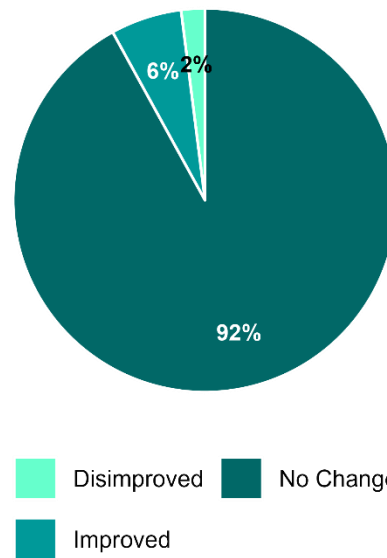


Source: Revenue Analysis

3.1 Change in Customs Experience

Businesses were then asked if their business's experience with Revenue on customs and excise matters had changed in the last 12 months (Figure 5). 92% indicated their experience had not changed, while 6% reported an improvement compared with 2% who experienced a disimprovement.

Figure 5: Change in Customs Experience



Source: Revenue Analysis

3.2.1 Improvements in Experience

Businesses had the option to write in an open text box and provide additional information on the changes they had experienced. 83 businesses provided feedback with 22% of the responses highlighting improvements in the speed of responses to their queries and improved clearance times. Some of these comments are shown below.

"Time spent on customs clearance has been reduced. I felt it was more streamlined and efficient compared to the past."

"Quicker response times."

"Import clearance time has improved from 72 or 48 hours to 24 hours it seems."

"Getting answers in a great time line"

Many of the remaining businesses noted improvements in staff quality, knowledge, and engagement, as well as improvements in useability of services. Some of the comments provided include the following:

"More engagement directly with Revenue on matters, I have had to persist to get answers but when I found the right person they were very helpful and knowledgeable"

"Easier to access and download custom duty information."

"Easier to get Revenue staff on the phone where matters are dealt with faster than on line. On line queries are always responded to even though there may be delays with some responses. The contact and resolution process has greatly improved over recent years."

3.2.2 Disimprovement in Experience

Out of the 30 businesses who gave reasons for a disimprovement, dissatisfaction with staff engagement and staff technical knowledge was highlighted, followed by perceived higher barriers to trade, excessive delays, and challenges completing forms. Below are some examples of the comments provided:

"Too many new people not trained properly and too many senior staff changes."

"Less agents seem to understand certain processes and can never get beyond the call-in agent"

"When it comes to customs and excise the staff are not properly trained and the requests they make on the AIS or AES system are left unanswered for hours... when you ring Revenue you don't know who's dealing with your shipment. An officer remaining nameless while dealing with customs agents is not acceptable. I would like to know the officers name so they can be held to account for their errors".

"Revenue acknowledges issue/complaint but zero follow-up. Revenue failed to follow up complaint about (major) couriers unlawfully charging duty and failing to issue VAT receipts for monies paid.."

"The burden of proof for value of goods has become so difficult in the past year."

4 Engagement and Satisfaction with Revenue

4.1 Engagement with Revenue

Businesses engage with Revenue for a broad range of reasons. 87% of respondents who had engaged with Revenue used its filing and payment services (Table 3). This compares with 38% of respondents who accessed information, 21% who used administrative services, and 19% whose engagement related to a compliance interaction.⁴

Table 3: Reasons for Engaging with Revenue

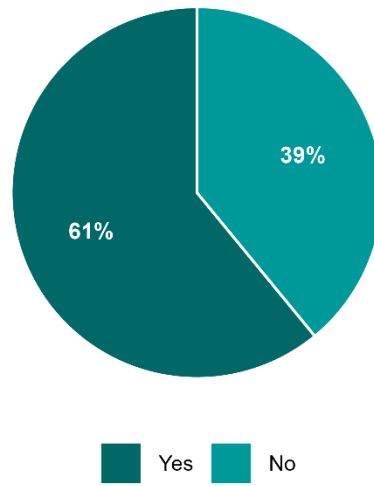
	% of Respondents
Filing and payment services	87
Accessing information	38
Administration services	21
Compliance interactions	19
Other	6

Source: Revenue Analysis

As discussed, the Customs Community includes a broad spectrum of businesses. However, among those who are not customs agents or declarants, the analysis shows that a notable proportion (61%) reported using external customs intermediaries (Figure 6).

⁴ Beyond filing and payments, the shares for many of the other reasons for engaging with Revenue appear to be lower than would have been expected (c.f. Section 6 Sourcing Information). One possible explanation is that many respondents only considered and reported their primary reason for engagement when completing this survey question.

Figure 6: Businesses Engaging External Intermediary



Source: Revenue Analysis

4.2 Usage with Channels of Engagement

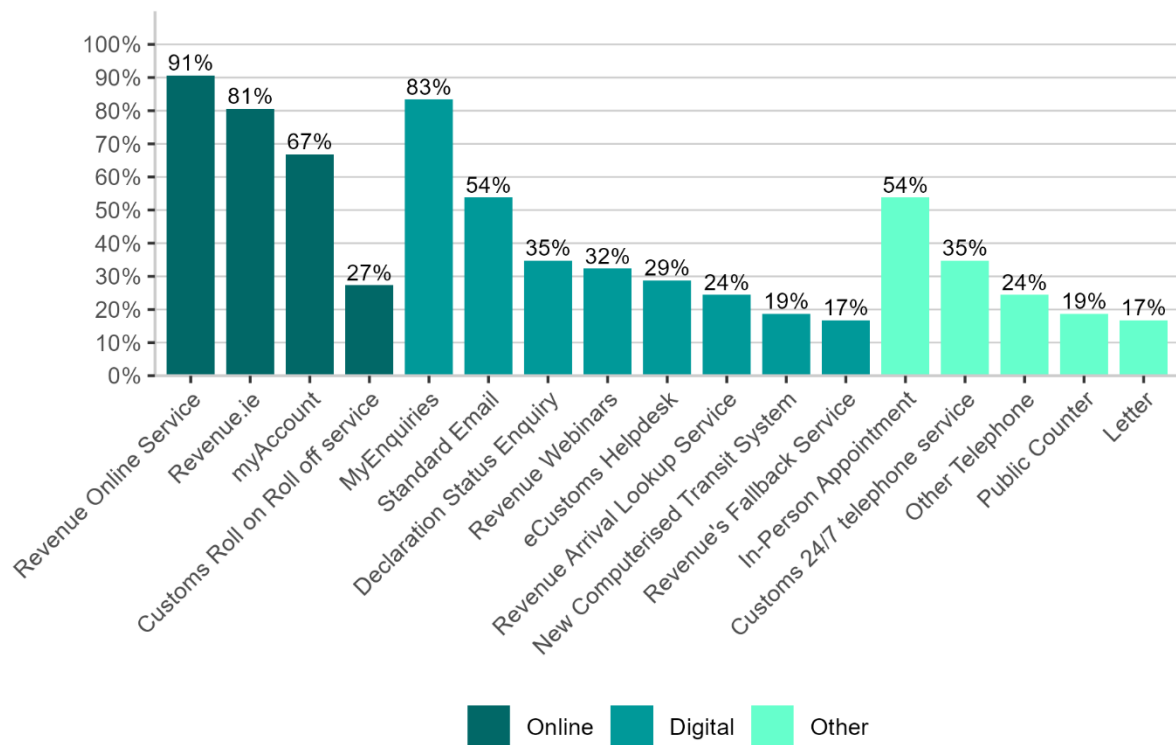
Businesses can engage with Revenue through many channels including the website, emails, phone calls, and in-person meetings. To assist with our analysis, the channels of engagement are grouped into three broad categories, namely online, digital, and other (Figure 7).

The online self-service channels have the highest shares of engagement. The most frequently used was ROS (Revenue Online Services) portal which 91% of businesses engaged with. The portal is the most widely used overall (Figure 7). This compares with the 67% and 81% of businesses who engaged with Revenue.ie and myAccount respectively.

The most widely used digital channel is MyEnquiries at 83% (the second most popular engagement channel) (Figure 7). This is followed by standard email contacts and declaration status enquiries.

In terms of the other channels, in-person appointments are used by 54% of businesses (Figure 7). This is followed by 24/7 Telephone Service which was used by 35% of businesses and the 24% who used other telephone services.

Figure 7: Usage of Specific Channels of Engagement with Revenue



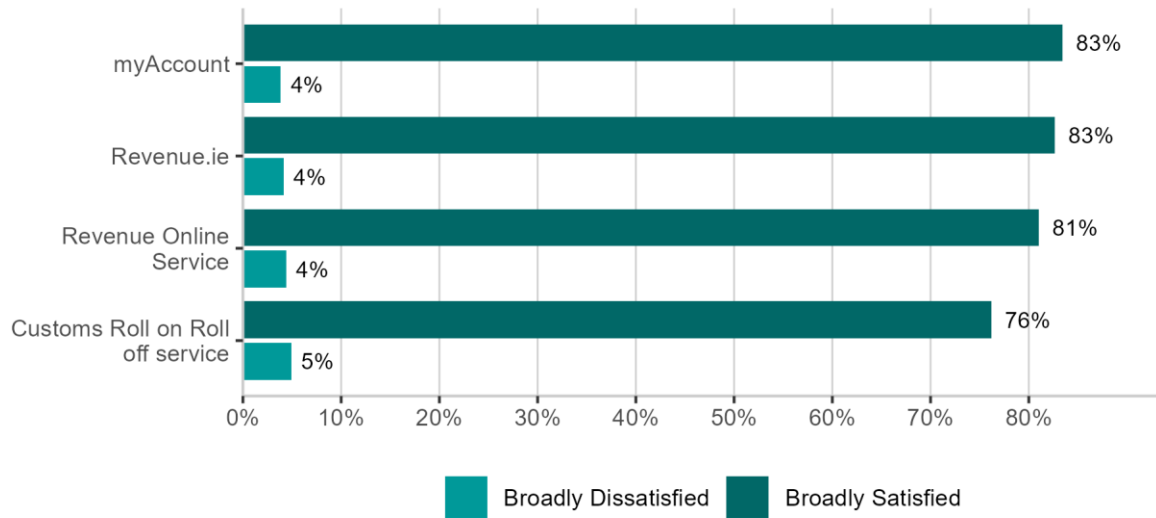
Source: Revenue Analysis

4.3 Satisfaction with Specific Channels of Engagement

Businesses were next asked to assess their satisfaction with each of the channels of engagement. Overall, broad satisfaction levels tend to be quite favourable for each of the channels considered, with the share of businesses reporting to be satisfied or very satisfied exceeding 75% in 15 out of 17 channels analysed.

Satisfaction with the online service channels is presented in Figure 8. Shares of business broadly satisfied with Revenue.ie, ROS, and myAccount range between 81% and 83%. This compares with 76% of businesses who are broadly satisfied with the Customs Roll-on Roll-off service (RoRo). The share broadly dissatisfied (dissatisfied plus very dissatisfied) was relatively low across the channels.

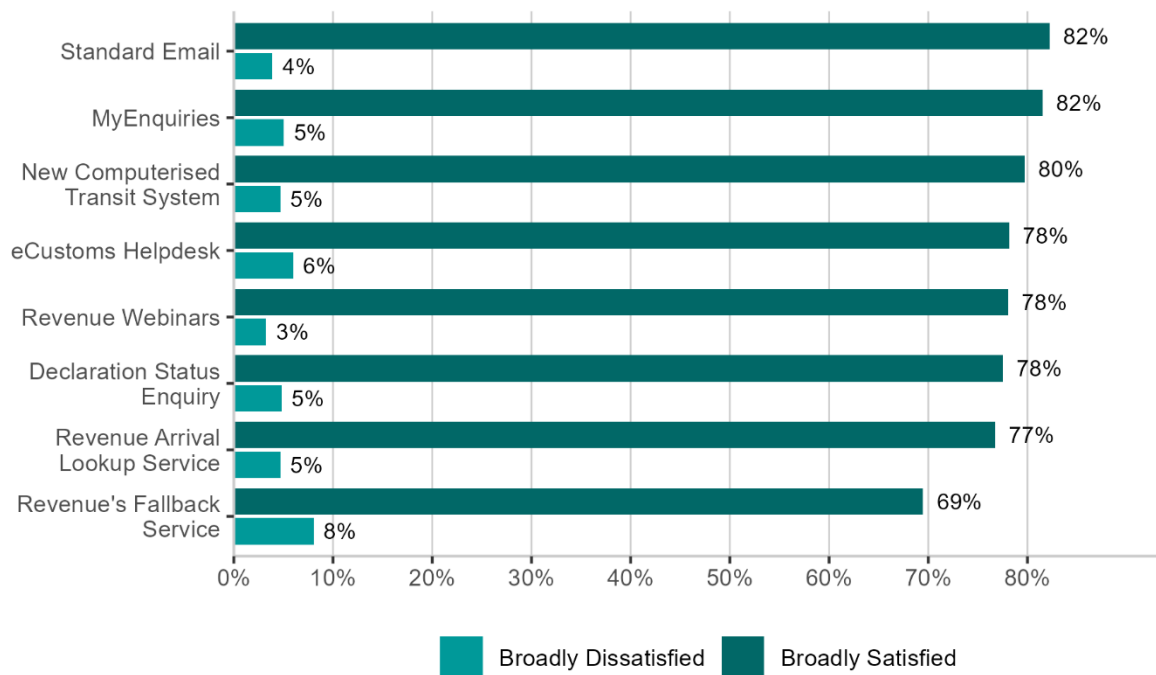
Figure 8: Satisfaction with Online Service Channels



Source: Revenue Analysis

In regard to the digital contact channels, the share broadly satisfied was highest for the standard email service, and MyEnquiries at 82% (Figure 9). The only channel with a notably lower level of satisfaction is Revenue’s Fallback Service where 69% of businesses were broadly satisfied (joint lowest of any contact channel along with letter correspondence). Share of businesses broadly dissatisfied (dissatisfied plus very dissatisfied) is 8% for the service also.

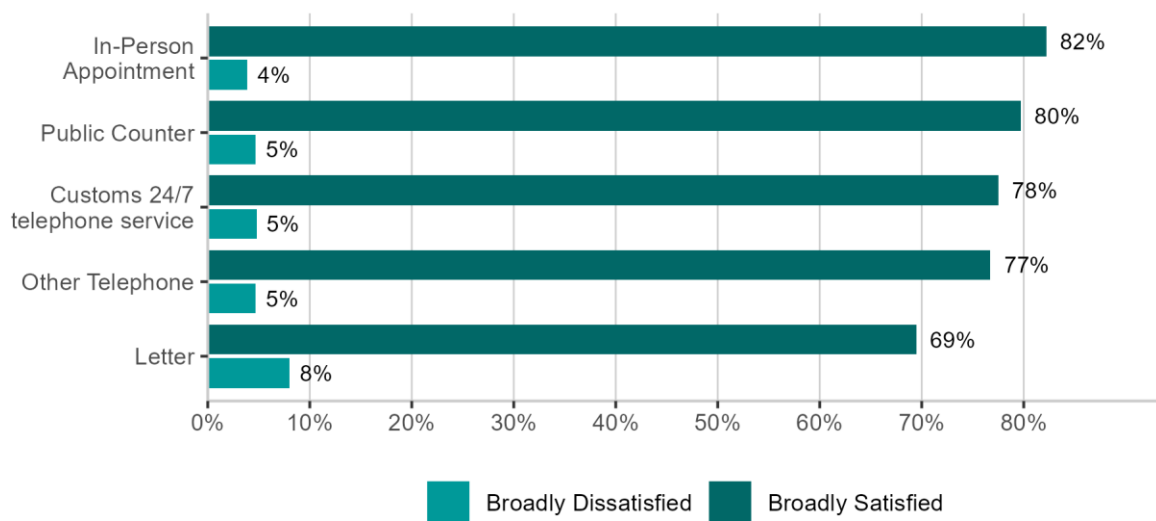
Figure 9: Satisfaction with Digital Contact Channels



Source: Revenue Analysis

Of the other contact channels, in-person appointments have the highest share broadly satisfied at 82% (Figure 10). Letters are the channel with the lowest share broadly satisfied at 69%. This is consistent with findings in previous surveys.

Figure 10: Satisfaction with Other Channels



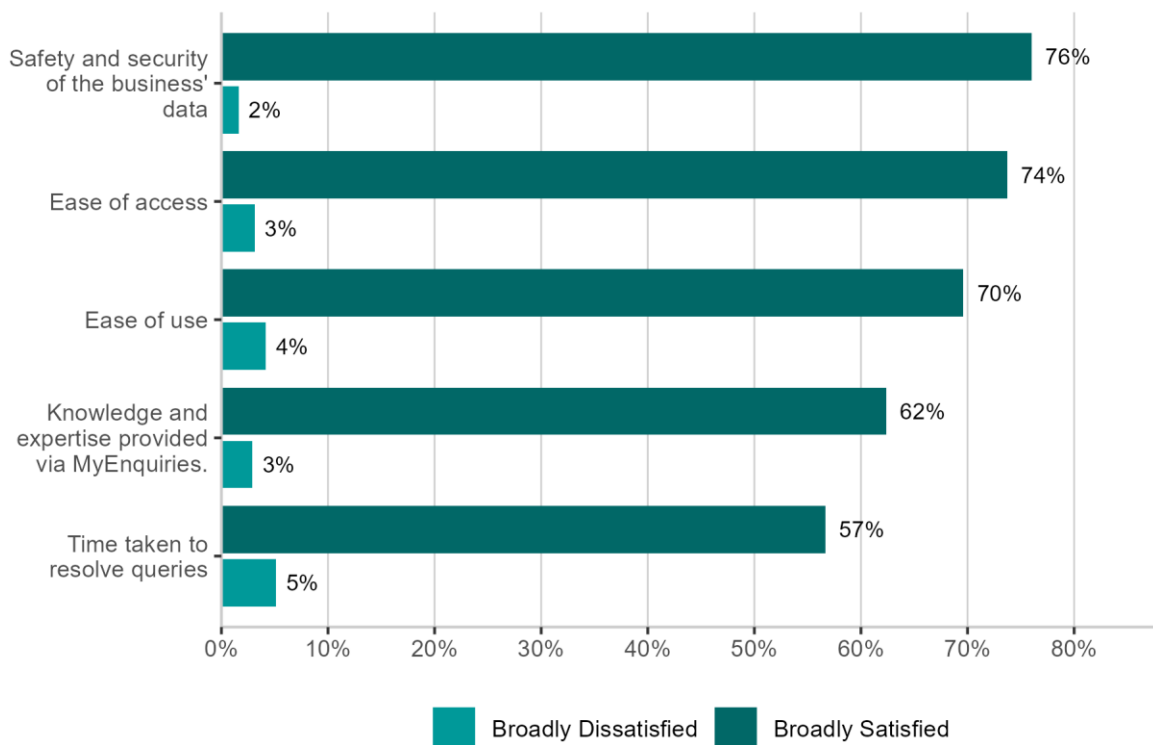
Source: Revenue Analysis

4.4 Satisfaction with ROS

Businesses were then asked to rate their satisfaction with specific aspects of three service offerings they used including ROS, Customs 24/7 Telephone, and the Public Counter.

For the ROS portal, the share of business broadly satisfied with the safety and security of Revenue’s management of businesses’ data, ease of access, and ease of use is strong at 76%, 70%, and 74% respectively (Figure 11). However, the proportion broadly satisfied was not as strong in terms of the knowledge and expertise provided in MyEnquiries responses (62%) or with the time taken to resolve queries (57%).

Figure 11: Satisfaction with ROS Service Attributes



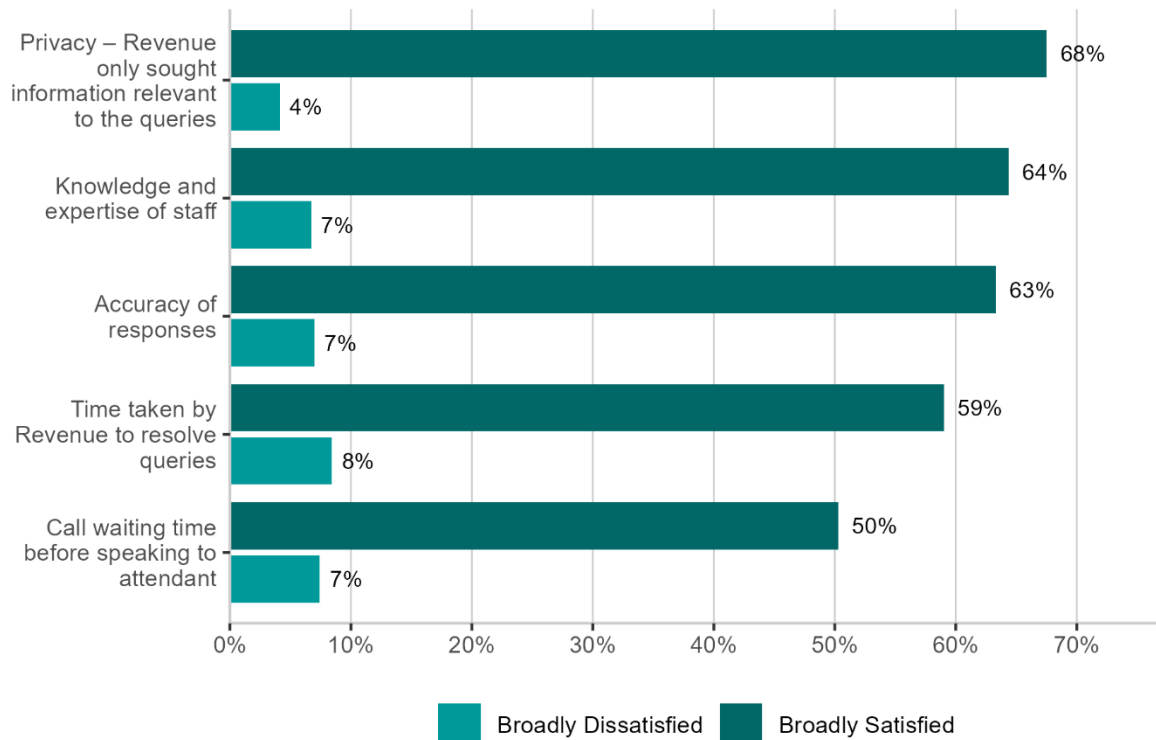
Source: Revenue Analysis

4.5 Satisfaction with Customs 24/7 Telephone

For the telephone service, there is a lower overall level of satisfaction across each of the attributes assessed (Figure 12). Businesses were most positive (measured in terms of those broadly satisfied) with privacy,

knowledge, and accuracy at 68%, 64%, and 63% respectively. This compares to the respective shares of businesses broadly satisfied with the time taken by Revenue to resolve queries (59%), and the call waiting times before speaking to an attendant (50%).

Figure 12: Satisfaction with 24/7 Telephone Service Attributes

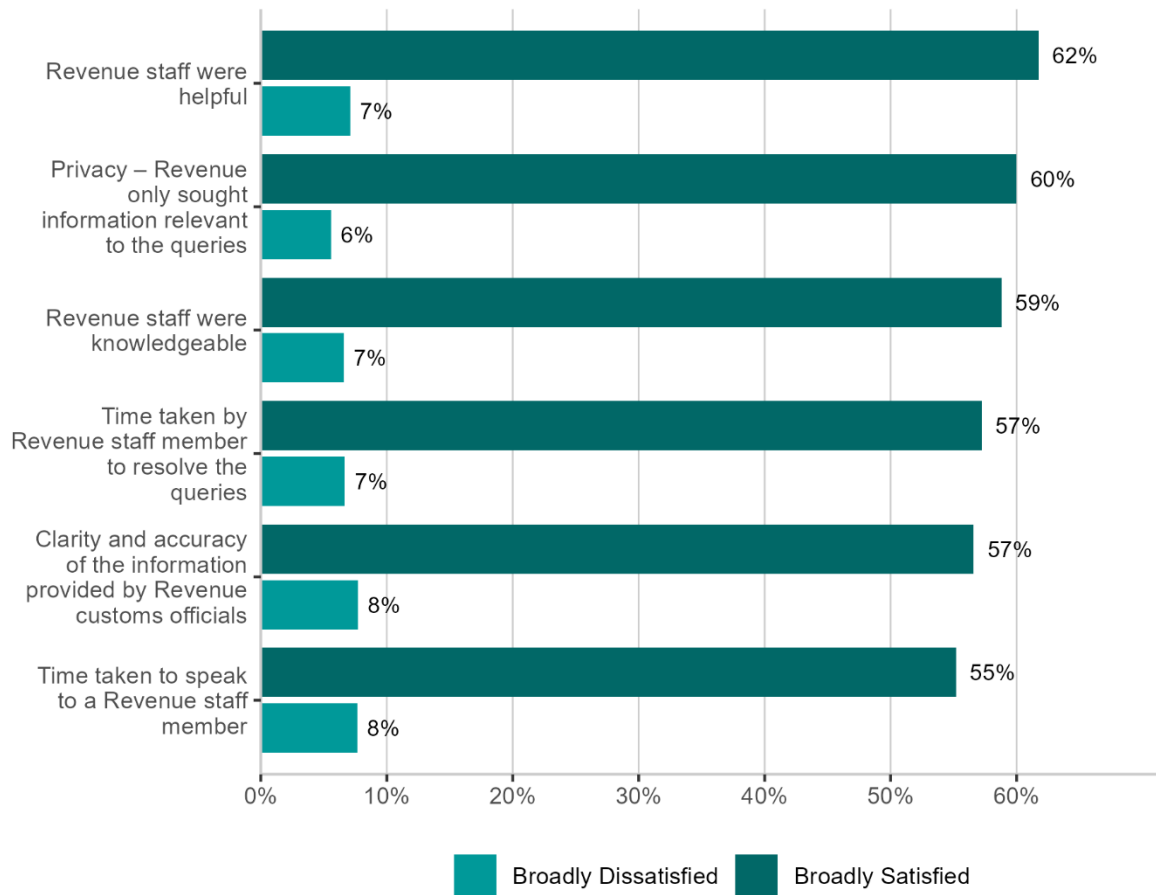


Source: Revenue Analysis

4.6 Satisfaction with Public Counter

While businesses’ overall assessment of their satisfaction with the public counter was quite favourable (Figure 13), their assessment of various service attributes did not reach the same high share of businesses broadly satisfied. In their assessment of staff knowledge, helpfulness, and privacy, the share of businesses who reported to be broadly satisfied were 59%, 62%, and 60% respectively. The time taken to speak to a Revenue staff member attained a share of 55% broadly satisfied.

Figure 13: Satisfaction with Public Counter Attributes



Source: Revenue Analysis

Across the ROS portal, 24/7 telephone, and public counter there are some similarities in the attributes. Privacy and security were rated highly across the services, while knowledge, accuracy, and helpfulness of the staff was also highly rated across the telephone and public counter. Issues involving time is persistent across services. Despite these issues the share broadly satisfied never fell below 50%.

5 Customs Interventions

This section of the report examines the Customs Community’s experience with Revenue’s post clearance interventions.

5.1 Customs Interventions

Businesses were asked which interventions they (or clients for customs agent) experienced (Table 4). 12% of survey businesses experienced a customs audit, and 20% had experienced a post clearance check.

Table 4: Customs Interventions Experienced by Businesses

	% of Survey Businesses
Customs Post Clearance Checks	20
Customs audit	12

Source: Revenue Analysis

Businesses were asked to assess various statements on Revenue’s conduct and professionalism. In general, businesses responded quite favourably to each aspect of post clearance interventions they were questioned on.

In regard to the information requested and its safeguarding, 83% broadly agreed (i.e. agreed or strongly agreed) that Revenue only sought information relevant to the intervention, while 86% broadly agreed that Revenue treated client information with strict confidentiality (Table 5). This finding is consistent with businesses’ views on Revenue’s approach to the privacy and confidentiality of information collected through other engagement channels analysed above.

In terms communication, over 72% broadly agreed that Revenue’s communications were clear and provided in timely manner, while 76% broadly agreed that Revenue provided sufficient information in relation to their interventions, and 71% broadly agreed that communications

were clear (Table 5). 70% broadly agreed that Revenue staff were knowledgeable.

Finally, a large majority of businesses (75%) broadly agreed that Revenue’s interventions are conducted in a manner that minimizes compliance costs for businesses wherever feasible (Table 5).

Table 5: Revenue’s Conduct and Professionalism in Interventions

	Strongly Disagree	Disagree	Somewhat Disagree	Somewhat Agree	Agree	Strongly Agree
Revenue only sought information relevant to the intervention	2	3	4	8	59	23
Revenue treated client information with strict confidentiality	2	1	1	10	61	25
Revenue responded in a timely manner to communications	2	5	4	15	57	15
Revenue provided sufficient information in relation to the intervention	3	4	3	13	61	15
Revenue’s communications were clear	2	3	6	16	54	17
Revenue staff were knowledgeable	3	4	4	19	52	17
Overall, Revenue conduct interventions with minimal, as far as possible, compliance costs to your business (or client if you are a customs agent)	3	3	6	11	57	18

Source: Revenue Analysis

5.2 Compliance Service and Systems Improvements

Businesses were invited to provide suggestions for improvements they believe would help ensure businesses comply with customs rules and regulations. Analysis of feedback provided by 85 businesses (26% percent of businesses who had experienced a compliance intervention) found that

a desire for clearer information and for better training of staff were the two main types of suggestions. Other requests included the use of plain English and non-technical language in Revenue documents. Some examples of services and systems improvements provided are as follows;

"Specific detailed requirements on operation of Bonded Warehouses."

"Cut through the customs jargon & have a simplified version of new custom updates."

"Using plain language and assigning a clear contact person who customs agents can reach out to for guidance on business practices and compliance."

Recommendations for the training of more staff often stemmed from experiences where businesses had engaged with a Revenue staff member who had been unable to answer their questions, or where different Revenue staff members had given inconsistent answers to their questions. Perceptions of the technical knowledge of Revenue staff seem to vary by function and office location. Examples from comments related to training for staff are as follows;

"More experience in staff and the ability to talk to an officer when a problem arises"

"Educational courses on customs compliance should be made compulsory. I requested training on customs with revenue staff and was told they had no training courses themselves. Its too serious not to be aware of customs implications down the line."

A final set of suggestions were regarding issues with Revenue systems that should be addressed. These recommendations mainly related to systems such as ROS, Automated Import System (AIS), RoRo, and Authorised Economic Operators (AEO).

"ROS - access to customs information. Options available at the moment are cumbersome and not user friendly at the moment."

"Messages on AIS can be too vague sometimes. Some explanations can be explained more efficiently over the telephone, than a 3/4 line message on AIS."

"We have AEO however the advantages seem to have disappeared."

"Customs Ro/Ro: having a login portal to ensure that PBNs cannot be altered. Excel upload of MRNs for groupage movements (some of our trailers can have up to 30 MRNs)."

6. Sourcing Information

6.1 Accessing and Use of Customs Information Sources

The Customs Community were asked to indicate the main sources they engage with to obtain information on customs duties, regulations, and administration, and how useful these sources are in addressing their questions.

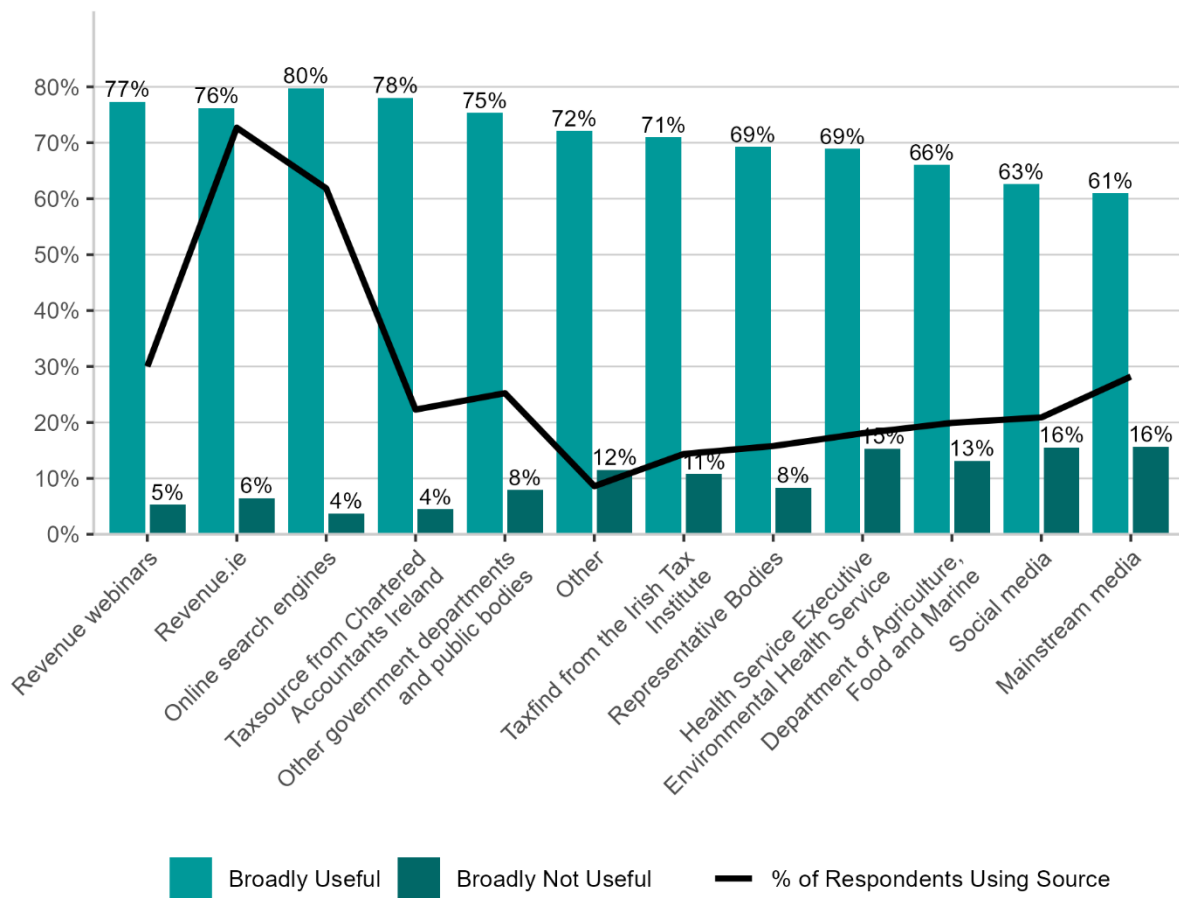
Revenue.ie is the most popular information source. It is utilized by 73% of businesses (Figure 14). This is followed by online search engines which 62% of businesses engaged with to find customs related information. Revenue webinars were the third most used source at 30%.

Businesses were asked to rank from 1 to 5 (1 being not very useful and 5 being very useful) the usefulness of each information source they accessed. Online searches are considered to be the most useful with 80% of businesses assigning it a rank of 4 or 5. This compares to 78% for Taxsource which only 22% of businesses engaged with. Revenue webinars is identified as the third most useful (77% giving it a ranking of 4 or 5), followed by 76% of businesses who provided a similar ranking for Revenue.ie.

Of the other government organisations and representative bodies listed, 20% of businesses engaged with the Department of Agriculture, Food, and Marine (DAFM), and 18% with the Health Service Executive and Environmental, Health, and Safety Services (HSE/EHS) 66% of businesses found DAFM to be broadly useful compared with 69% for the HSE/EHS.

Regarding representative bodies (e.g. IBEC, ITI), 16% of businesses engaged with them for the purpose of accessing information. 69% of businesses found them to be broadly useful. Social media, and mainstream media were used by 21% and 28% of businesses. These sources were found not to be as useful as other sources. Also, 16% of businesses ranked them 1 or 2 (the highest share of any source).

Figure 14: Information Sources used by the Customs Community



Source: Revenue Analysis

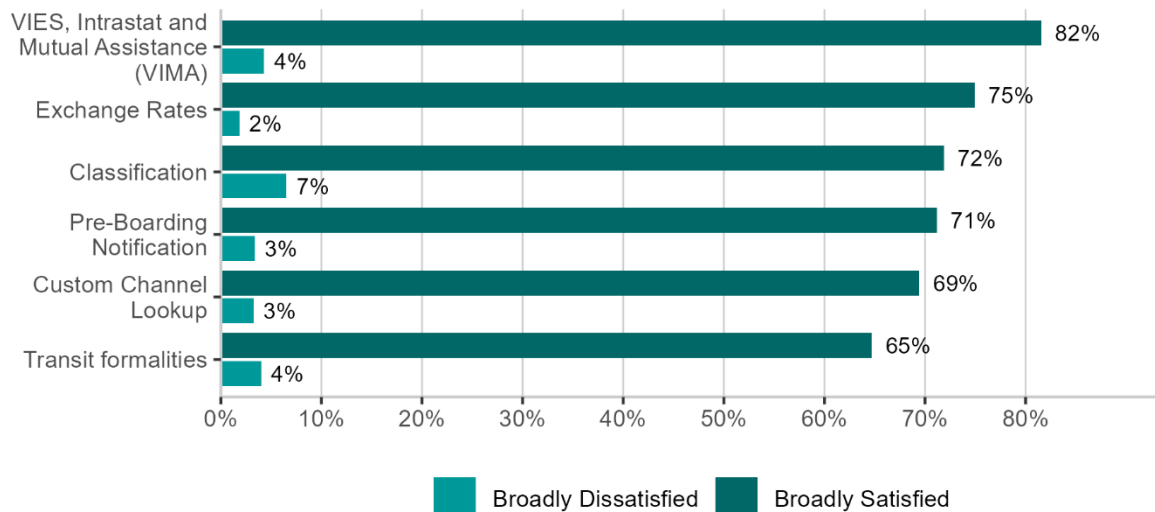
6.2 Satisfaction with Customs Related Material on Revenue.ie

While users of Revenue.ie generally find the customs material to be very useful, the website contains information on a wide range of customs topics. To gain a deeper understanding and to identify potential areas for further improvement, businesses were invited to evaluate their satisfaction with specific customs-related content available on the website.

In general, businesses' satisfaction across the content assessed is quite favourable (Figure 15). However, there is some level of variation with a higher share of businesses broadly satisfied (i.e. 82% satisfied or very satisfied) with VIMA (VAT Information Exchange System (VIES), Intrastat, Mutual Assistance) compared with 75% for material on exchange rates. 72% are broadly satisfied with material on classifications, although it is

important to note that 7% were broadly dissatisfied. 65% of businesses were broadly satisfied with the information provided on transit formalities.

Figure 15: Satisfaction with Customs Materials on Revenue.ie



Source: Revenue Analysis

6.3 Motivation and Experience Accessing Revenue.ie

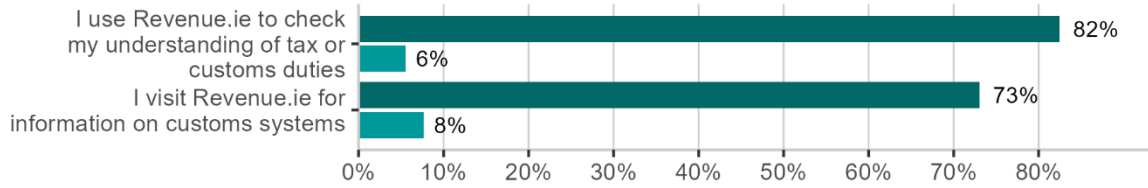
Businesses were next asked to indicate their level of agreement with several statements regarding their motivation and experience using the material on Revenue.ie.

82% of businesses who use Revenue.ie broadly agreed (i.e. agree or very agree) they do so to check their understanding of tax and customs duties, compared to 73% who used Revenue.ie to access information on customs systems.

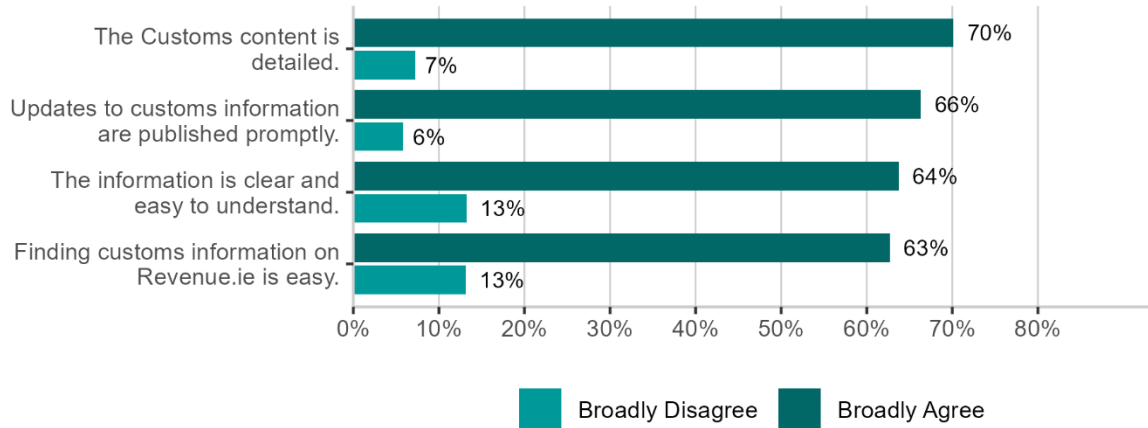
Regarding their experience of using Revenue.ie, 70% broadly agreed that customs content is detailed, and 66% broadly agreed that information is published promptly. However, broad agreement is not as strong regarding accessibility (63%) and the clarity of the information (64%) provided. A notable proportion of businesses broadly disagreed that the information was easy to find (13%), and easy to understand (13%).

Figure 16: Motivation for and Experience using Revenue.ie

Motivation



Experience

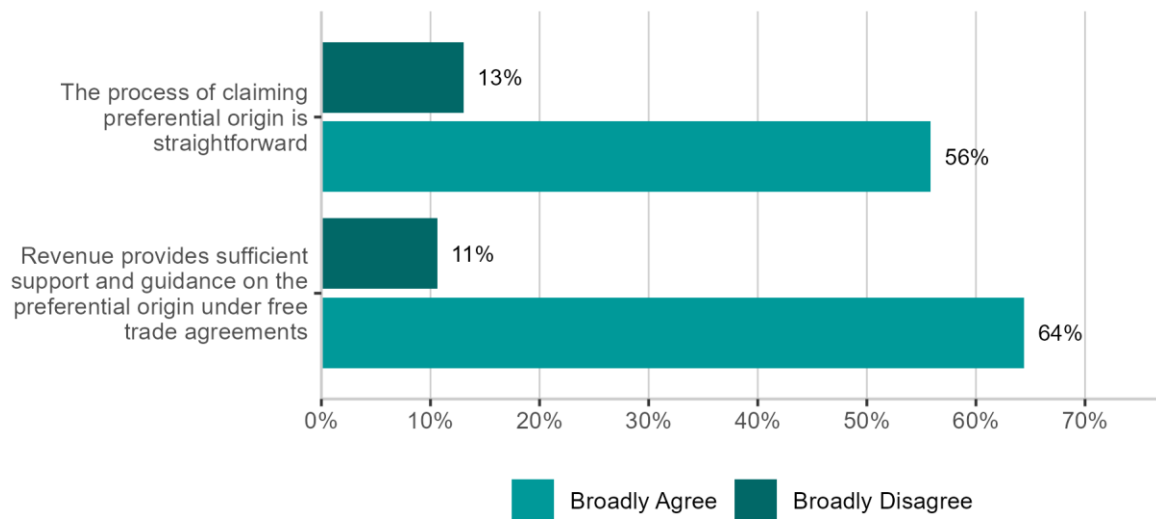


Source: Revenue Analysis

6.4 Experience with Preferential Origin Claims

Continuing the focus on the provision of customs information, attention shifted to identifying potential areas where knowledge could be further enhanced regarding the EU/UK Free Trade and Cooperation Agreement. Businesses were asked if they agree with statements on preferential origin claims under the Agreement. 56% broadly agreed that the claiming process was straightforward, and 64% broadly agreed that Revenue provides sufficient support and guidance. 13% and 11% broadly disagree respectively.

Figure 17: Experience with Preferential Origin Claims



Source: Revenue Analysis

6.5 Improvements to Information Provided

Businesses were asked if there are any improvements Revenue could make to the customs information provided or the channels through which it is provided. In total 122 businesses gave relevant feedback.

30% of these responses highlighted the desire for clear and concise information and instruction as areas of improvement. Other suggested improvements included the provision of webinars on using various customs systems, and to further efforts to enhancing staff understanding of relevant information and guidelines. Some the of comments are given below;

"Yes help pages are very difficult to understand and often contain jargon words not understood. Just make the explanations easy"

"Intrastat returns are extremely difficult, time consuming and there is no training via webinar etc. There is too much info required."

"Use clear straightforward language. Make sure the information is relative to the web page."

A further 26% of responses highlighted specific issues with various Revenue systems. Comments requested improvements to details and clarity regarding customs declarations, preferential origin claims, and the Trader Account Number (TAN) system. Some comments can be seen below:

"ROS - improve how the information on customs and declarations is issued."

"Revenue need to make the area of preferential origin clearer, there is a miss match of information between departments internally and advise given to clients."

"More details for customs & Excise charges (to whom it was paid) through the TAN account."

35% of responses highlighted issues with slow responses times, poor communication, and issues with online services such as ROS and Revenue.ie. Comments in particular requested shorter wait times for phone calls, and shorter response times on MyEnquiries. Some comments asked for more direct phone lines, and highlighted issues over inter-departmental coordination, such as DAFM. Other comments requested a streamlining of information on ROS and Revenue.ie including fewer pages and links to improve the ease with which information could be accessed:

"When you get in touch by telephone, the waiting time can be very long."

"More access by telephone to particular departments"

"I find that sourcing any info on the revenue website can be difficult. Every page has lots of links to other pages, which in turn have their links, so eventually I feel I have gone down a rabbit hole and got lost in a warren of offshoots."

7. Perceptions of Revenue

This section of the survey analyses the Customs Community perceptions of Revenue to capture a broader understanding of how they view the organisation in terms of its trustworthiness and performance administering customs and excise duties.

7.1 Perceptions of Revenue

Public trust is crucial in ensuring that Revenue effectively carries out its mission to collect taxes and duties and implementing customs controls fairly and effectively. In general, there is a strong level of trust in Revenue among the businesses in the Customs Community (Figure 18). 87% of businesses broadly agreed (i.e. agree or strongly agree) with the statement that they trust Revenue keeps information safe and secure, while 81% broadly agree that they trust Revenue is fair in its dealings with businesses' customs affairs. Further analysis also shows that the high level of trust holds for importers and exporters, customs agents and those in the logistics and transport management cohort.

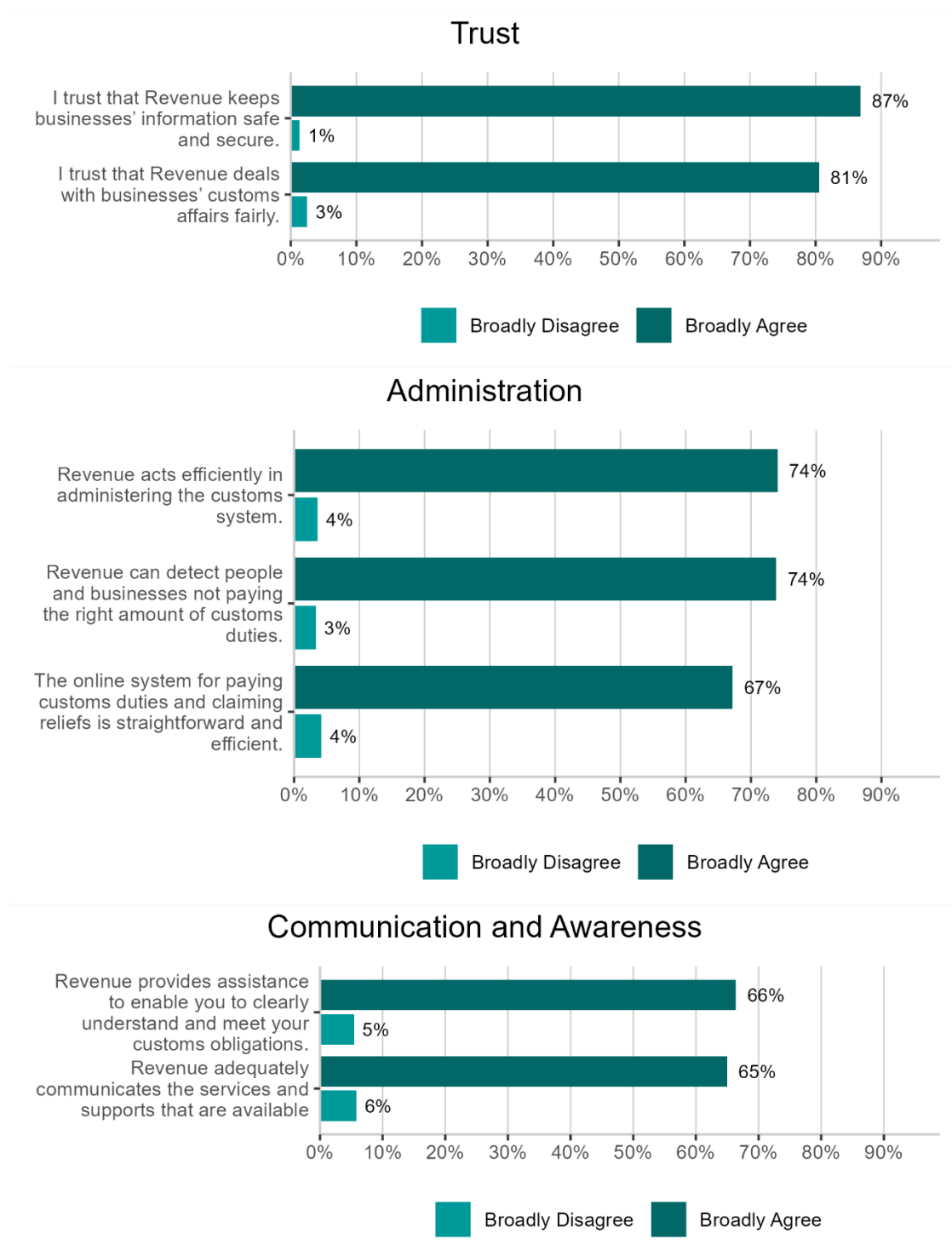
These strongly favourable findings are comparable with results in previous surveys. Revenue's 2024 Survey of Tax Agents found 91% of tax agents broadly agreed that Revenue keeps information safe and secure, and 84% broadly agreed that Revenue is fair in its dealings.

Most businesses expressed broad agreement regarding Revenue's ability to effectively manage customs administration. 74% broadly agreed that Revenue administered the system efficiently, and that Revenue could detect people and businesses not paying the right amount of customs duties. 67% of businesses agreed or strongly agree that the online system for paying customs duties and claiming reliefs is straightforward and efficient.

Regarding businesses' views on Revenue's communication and awareness, 65% broadly agreed that Revenue adequately communicates the services and supports available to them. Further, 66% of businesses broadly agreed

that Revenue’s assistance enabled them to understand and meet their customs obligations. The level of broad agreement is quite favourable regarding these statements; however, it is lower compared with customer’s other perceptions of Revenue.

Figure 18: Perceptions of Revenue



Source: Revenue Analysis

8. Customs Clearance Processes

This section analyses survey businesses' engagement and experiences with customs declarations processes. These processes ensure that goods move in and out of Ireland smoothly while meeting legal obligations and standards. Revenue is responsible for controlling all imported goods ensuring compliance with customs regulations (e.g. tariff classifications, duties) as well as legal, health & safety, and environmental requirements set by other departments.

8.1 Customs Clearance and Regulatory Issues

In addition to engaging with Revenue, businesses were asked if the types of goods their business import require interaction or compliance with other government departments or organisations (Table 6). 14% of businesses indicated that such interactions and compliance was necessary. Of these, 48% of businesses interacted with either Health Products Regulatory Authority (HPRA) or National Standards Authority of Ireland (NSAI) to ensure they were compliant with product standards and certification. 22% engaged with either the Health Service Executive (HSE), the Food Safety Authority of Ireland (FSAI), the Department of Agriculture Food and the Marine (DAFM), or National Parks and Wildlife Service (NPWS) to adhere to Animal and Plant Sanitary and Phytosanitary (SPS) controls. 12% interacted with environmental and chemical regulation and licensing with the HSE and Environmental Protection Agency (EPA). 5% required licensing or restricted goods permits from either the Department of Justice, Department of Enterprise, Trade and Employment.

Table 6: Interactions with Other Government Departments and Organisations

	% of Respondents
Product Standards & Certification:	
Health Products Regulatory Authority (e.g. HPRA)	48
National Standards Authority of Ireland (NSAI)	
Animal & Plant Health (Sanitary and Phytosanitary (SPS) controls):	
Health Service Executive (HSE)	
Food Safety Authority of Ireland (FSAI)	22
Department of Agriculture, Food and the Marine (DAFM)	
National Parks and Wildlife Service (NPWS)	
Other	14
Environmental and Chemical Regulation and Licensing:	
Health Service Executive (HSE)	12
Environmental Protection Agency (EPA)	
Licensing & restricted-goods permits (e.g., firearms, dual-use items):	
Department of Justice	5
Department of Enterprise	
Trade & Employment (DETE)	

Source: Revenue Analysis

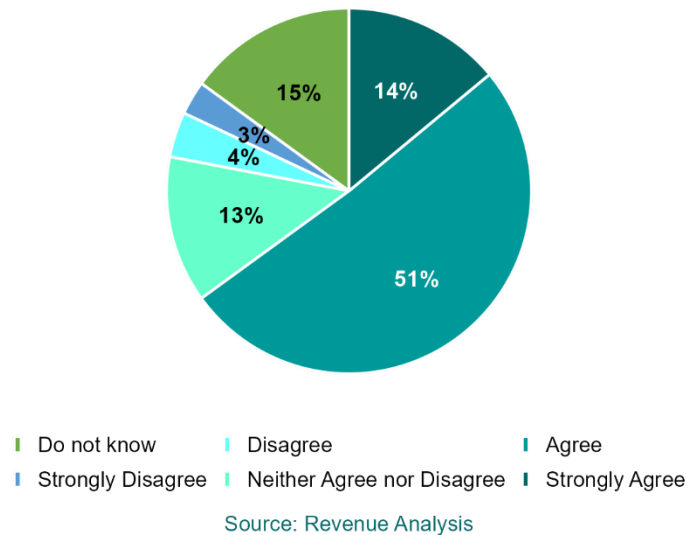
8.2 Experience of Delays

Understanding businesses' experience with import delays is important for improving operational efficiency, reducing trade frictions, and supporting economic competitiveness. This type of feedback is important in helping to identify potential regulatory bottlenecks, potential shortcomings in interdepartmental coordination (e.g., with agriculture or health), and to inform policy adjustments to streamline clearance processes while maintaining compliance and safety standards.

Businesses were asked if they agreed that the length of time from when their goods arrived at the Customs port of entry until they were released is generally predictable (Figure 19). Around 65% of businesses broadly agreed (i.e. agreed or strongly agreed) that the release of their shipments is predictable. This generally suggests Customs authorities communicate

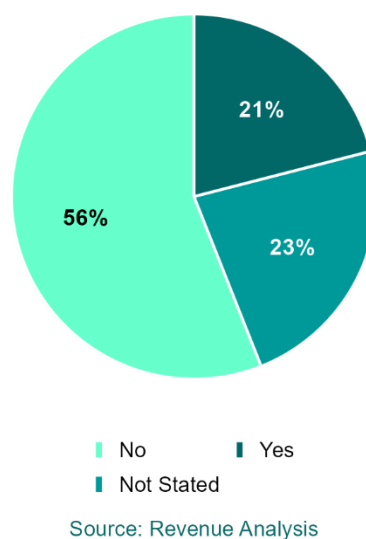
clearly and follow consistent procedures, ensuring reliability in clearance processes. However, it is important to note that 7% did not agree.

Figure 19: Customs Release Times are Predictable?



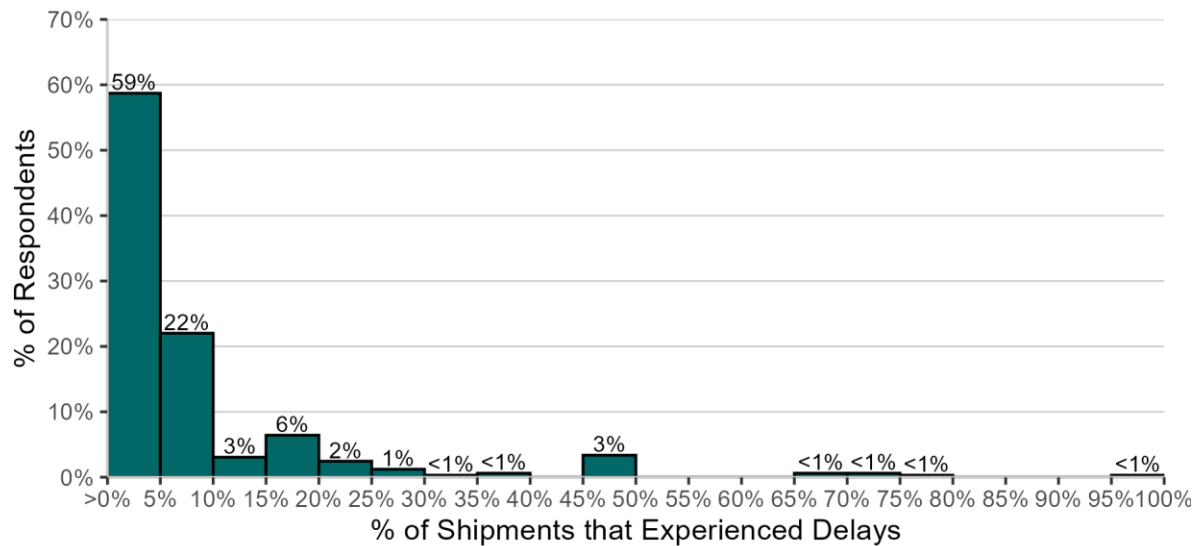
Businesses were asked if they have experienced a delay importing goods in the past 12 months. 21% of businesses indicated they had experienced a delay in the previous 12 months. 56% have not experienced a delay, and 23% have not stated (Figure 20).

Figure 20: Experienced Customs Delay in Past 12 Months



Businesses who experienced import delays were asked what percentage of their shipments were affected (Figure 21). 81% stated that less than 10% of their shipments experienced a delay being released from customs.

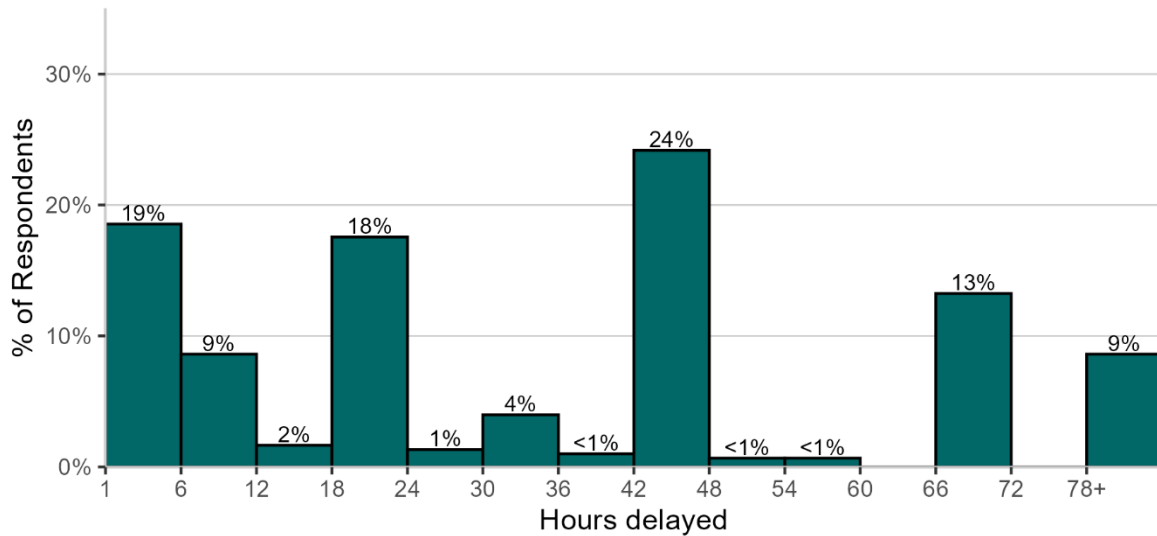
Figure 21: Percentage of Shipments Delayed



Source: Revenue Analysis

They were next asked how long the delays usually lasted (Figure 22). 28% of businesses indicated their delayed shipments were generally released within 12 hours. Almost half of businesses who experienced a delay, had their shipments released within 24 hours, increasing to 80% within 48 hours. 9% of businesses who experienced a delay indicated it took longer than 78 hours for their shipment to be released.

Figure 22: Hours Taken for Shipments to be Released



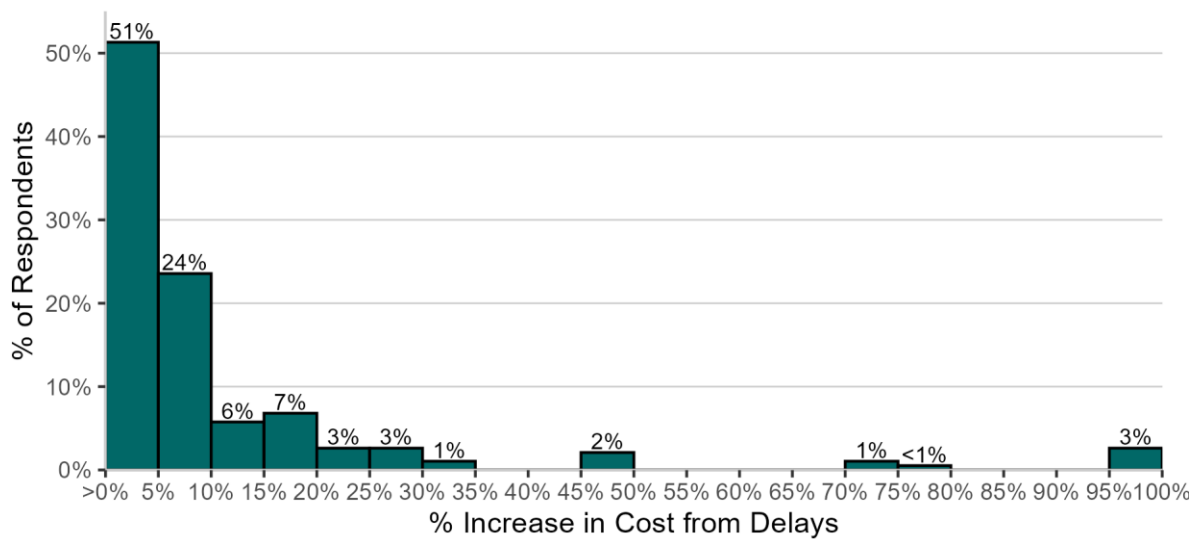
Source: Revenue Analysis

Managing the uncertainty around the length of time for shipments to be released can also be a significant challenge for businesses to manage. In this regard, businesses were asked if the length of time for their shipments to be released was generally predictable (Figure 19). 65% of businesses agreed or strongly agreed that it was predictable which compares to 7% who disagreed or strongly disagreed. 15% indicated that they did not know.

8.3 Impacts and Costs of Delays

51% of businesses indicated that the delay in the release of their goods from Customs increased their costs by less than 5% (Figure 23). 24% indicated an increase in costs of between 5% and 10% due to the delays. A further 20% of businesses who experienced a delay indicated a cost increase of between 10% and 35%.

Figure 23: Increase in Costs from Customs Delays



Source: Revenue Analysis

Businesses were asked how delays impacted their business (Table 7). The two notable impacts are increased administrative costs (37% of businesses) as well as loss of business and reputation (36%). 26% of businesses reported increased storage costs, 9% were impacted with penalties and fines, and 4% with a loss of perishable goods. 15% of businesses indicated that the delays had no or limited impact on their business.

Table 7: Impacts of Customs Delays on Businesses

	% of Respondents
Increased administrative costs	37
Loss of business/reputation	36
Increased storage fees	26
They have had no or limited impact	15
Penalties or fines	9
Other	8
Spoilage or damage to perishable goods	5

Source: Revenue Analysis

8.4 Understanding the Source of the Delays

Businesses who experience customs delays (i.e. 362 businesses) were asked to indicate which categories their delays fell under (Table 8). For 51% of businesses, the delays related to customs and excise compliance issues. This is followed by 36% who experienced delays due to compliance issues with animal and plant health controls. 19% had delays due to accessibility issues with electronic systems or response time delays. Cross-agency coordination and logistical issues at the ports contributed to clearance delays for 10% of businesses affected.

Table 8: Categories of Delays Experienced

	% of Respondents
Customs & Excise compliance (e.g. import declarations, tariff classifications, duties/VAT payments, supporting documentation)	51
Animal & Plant Health (SPS Controls) (e.g. HSE, DAFM, FSAI)	36
Electronic systems unavailability or response time delays	19
Cross-agency coordination or logistical issues (e.g. inter-agency coordination issues, transport bottlenecks)	10
Unsure	7
Other	7
Product standards & certification (e.g. HPRA, NSAI)	5
Licensing & restricted-goods permits (e.g. chemical licences, firearms, dual-use items)	5
Environmental and Chemical regulations (e.g. EPA)	2

Source: Revenue Analysis

The businesses who experienced delays related to customs and excise compliance (89 businesses), were asked which Revenue customs related issues contributed to the delay (Table 9).⁵ Requests to upload supporting documentations contributed to delays for 22% of businesses. 20% of

⁵ It is important to note that data presented in Table 9- Table 11 are based on small response samples and any conclusions drawn should be treated with caution. They may not fully represent the experiences of importers. Further research would be required to validate the results and to ensure that any policy or operational changes are based on robust evidence.

businesses stated inaccurate information on import/export declarations contributed to delays. Customs inspections contributed to delays for 19% of businesses. Issues with proof of origin and incorrect product classification contributed to delays for 13% and 12% respectively. Slow processing with IT contributed to delays for 11% of businesses. For 10% of businesses, insufficient Revenue customs officers on site, and 8% were affected by delays in processing tax or customs payments. Integration issues and errors in labelling contributed to delays for 5% and 4% respectively.

Table 9: Revenue Customs-Related Issues Contributing to Delays

	% of Respondents
Requests to upload supporting documentation (invoices, licences, etc.)	22
Inaccurate information on import/export declarations	20
Customs inspection	19
Issues with proof of origin	13
Incorrect product classification	12
Slow processing times with Customs IT systems	11
Insufficient Revenue customs officers on site	10
Delay in processing of Tax or customs payment	8
Other	7
Business integration issues with Customs systems	5
Errors in labelling (country of origin, allergens)	4

Source: Revenue Analysis

For businesses who had delays related to Animal & Plant Health Controls (i.e. 62 businesses), DAFM and HSE inspections contributed to delays for 29% and 19% of businesses respectively (Table 10). An insufficient number of officers on site contributed to delays for 19% of businesses. Compliance issues with Trade Control and Expert System (TRACES) contributed to delays for 15% of businesses, while errors in health, veterinary, and phytosanitary certificates contributed to delays for 16%, 15%, and 9% of businesses respectively.

Table 10: DAFM and HSE Issues Contributing to Delays

	% of Respondents
DAFM inspections	29
HSE inspections	19
Insufficient officers on site	19
Errors in health certificates	16
TRACES	15
Errors in veterinary certificates	15
Other	10
Errors in phytosanitary certificates	9

Source: Revenue Analysis

For those who experienced delays related to cross-agency coordination or logistical issues (i.e. 17 businesses), 36% highlighted poor coordination between agencies as a contributory factor (Table 11). Port congestion or logistics delays were an issue for 32% of businesses, while 28% noted the role of poor coordination between relevant Irish and trading partner’s customs authorities. Business integration issues with logistics providers contributed to delays for 22% of survey businesses. For 8% of businesses, issues with UK authorities while transporting via land bridge contributed to delays.

Table 11: Cross-Agency, Technical or External Issues Contributing to Delays

	% of Respondents
Poor coordination between agencies	36
Port congestion or logistics delay	32
Poor coordination between relevant Irish and trading partner’s customs authorities	28
Business integration issues with logistics providers	22
Other	14
Issues with UK authorities while transporting via land bridge	8

Source: Revenue Analysis

8.5 Improvements to Customs Procedures and Trade Facilitation

Businesses were given the opportunity to provide suggestions regarding improvements to customs procedures and trade facilitation. 125 businesses provided feedback. 17% of businesses advocated for improved provision of customs information. Businesses found information on ROS difficult to access and unclear, with some indications that the issue is more pronounced for SMEs with staff members who are unfamiliar with customs processes. As such 10% of businesses requested enhanced training and webinars to be provided by Revenue that would support businesses understanding of Revenue systems and customs processes. Some comments can be seen below:

"The area within ROS where details on information on customs transactions is fairly cumbersome and difficult to navigate."

"Provide access to more training on using ROS and customs formalities"

"Training for small business navigating customs procedures"

12% of businesses highlighted slow service times regarding custom queries as an area of frustration that required improvement. Some comments can be seen below.

"Given the nature of our operations and the need for quick, informed decisions at all times due perishable products , we'll need to ensure that more experienced team members are available to respond if issues arise outside standard hours."

"More staff to approve paperwork quicker and conduct more inspections on a day to day bases. Many delays are due to staff shortages"

14% of comments suggested that consideration be given to improving communication between Revenue and businesses, and between Revenue and other government departments.

"Better communication and cooperation between agents and officers and also between agencies. DAFM are hard to get a hold of and usually cause the longest hold ups"

"Improved communications with DAFM and HSE"

"One issue we do have is with SPS goods which concern multiple agencies. The communication between agencies is not always great"

9. Additional Feedback

At the end of the survey, businesses were given a final opportunity to provide comments on their experience with Revenue and to suggest any service improvements or additional services. 105 comments (3% of businesses) were analysed and categorised. In terms the sentiment of the comments, the split was in favour of positive comments (53%) compared with negative (47%) comments.

9.1 Feedback Summary

40% of the positive comments praised Revenue staff for their professionalism and helpfulness. A notable proportion praised ROS for its usefulness and helpfulness. Some comments can be seen below:

"All experiences with Revenue on other matters has been very professional, responsive and easy to understand."

"As a general rule, we find Revenue very efficient, helpful and easy to deal with"

"Any dealings have been easy and ROS is easily navigated"

20% of the comments acknowledged Revenue and its staff for efficiently resolving issues, and quick response times. Some of the comments can be seen below.

"Always positive experience when we need to contact Revenue. Quick and efficient service and always get an immediate response."

"Revenue is very efficient & timely replies provided to queries submitted"

"Revenue staff has always been responded to quickly and they have always been very helpful"

Of those who were less satisfied, most of the comments related to specific services, or experiences with certain customs processes. Others highlighted slow service and response times and advocated for improvements with MyEnquiries and telephone services for example. Some comments can be seen below:

"The current system used by courier companies to collect VAT is very complicated."

"The biggest problem is misapplied VAT, and overlooking postponed VAT accounting procedures, resulting in unexpected and uncalled-for charges deducted from our account"

"Response time is slow when using ROS for enquiries"

"I find if I go through My Enquiries it can take too long to get a reply."

"I would like the MyEnquiries to become more efficient as I feel the response times can be slow"

"More availability by telephone to clarify information during the day would be a great help."

"It would be nice to have a better phone service"

"Customer Service very poor, very late responses to My Enquires, no telephone number for support."

Overall, the small sample of comments indicates that while some businesses find customs processes manageable or satisfactory, others have faced some challenges and experienced certain frustrations. The comments provide useful and important additional insight. They complement the trove of information collected and analysed in the survey report which highlights what's working well and where potential opportunities lie to further enhance the Customs Community's experience

Appendices

Appendix 1 – Target population

The target population for the survey was the Customs Community which is an amalgam of different business types that engage with customs processes. It includes importers, exporters, customs declarants/agents, hauliers, carriers, and transit providers.

The target population was constructed using data from multiple datasets held by Revenue. Three administrative datasets were used to identify importers, exporters and customs declarants/agents, namely, the automated import system (AIS), automated export system (AES) and the VAT information exchange system (VIES).

The AIS handles customs import declarations for goods entering Ireland from outside the EU, while the AES processes customs export declarations for goods leaving Ireland to non-EU countries. While some simplified procedures may apply for low-value consignments (under €150), all shipments must be declared if they are subject to customs controls via AIS or AES. From this dataset, we extract the list of importers and exporters who have traded (and the customs declarants involved in these transactions) in the previous 12 months. VIES is used to report and verify VAT on intra-EU supplies of goods and services between VAT-registered businesses. As such, it captures all VAT-registered importers and exporters engaged in cross-border trade within the EU.

Businesses from the three datasets were merged and duplicates were dropped. In total, 86,306 importers were identified along with 14,418 exporters. Around 13,000 businesses within these two cohorts were both importers and exporters. Of the total 87,754 businesses identified in AIS, AES and VIES 443 entities were identified as declarants/customs intermediaries.

Information used to identify air and sea carriers, transit providers and hauliers was gathered from Revenue's payroll modernisation dataset PMOD for businesses within in the relevant NACE classification, who ran their payroll in the previous 12 months. Additional businesses were identified from Revenue's customs related contact lists that businesses have subscribed to. This resulted in the identification of 1,957 businesses involved in logistics and transport management, these included air and sea carriers (63 businesses), transit providers (307 businesses) and hauliers (1,588 businesses).

Taking those declarants, logistics and transport service providers and importing and exporting firms together a target population of 88,706 observations was constructed. The data were cleaned and businesses that had no email address or had poor quality email addresses (i.e. non-unique addresses or non-unique domain names e.g. @revenue.ie) or were subject to a Revenue investigation or prosecution were excluded. In addition, we applied a minimum trade threshold and excluded businesses with less than €2,000 worth of imports or exports. The resulted in a sample population of 44,701 businesses.

In selecting the sample of businesses to contact, all those who were identified as customs declarants (304), air and sea carriers (63), transit providers (198) or hauliers (1,491) were included given the relatively small size of their respective populations. For importers and exporters who were not identified as declarants or as other logistics service providers, a random sample of 10,000 businesses was selected. An additional 1,940 businesses were included which had import and export values at and above €50,000. This was to ensure we captured enough larger importers and exporters who engaged more intensively with customs processes. This resulted in a survey sample of 13,913 businesses who were invited to participated in the survey.

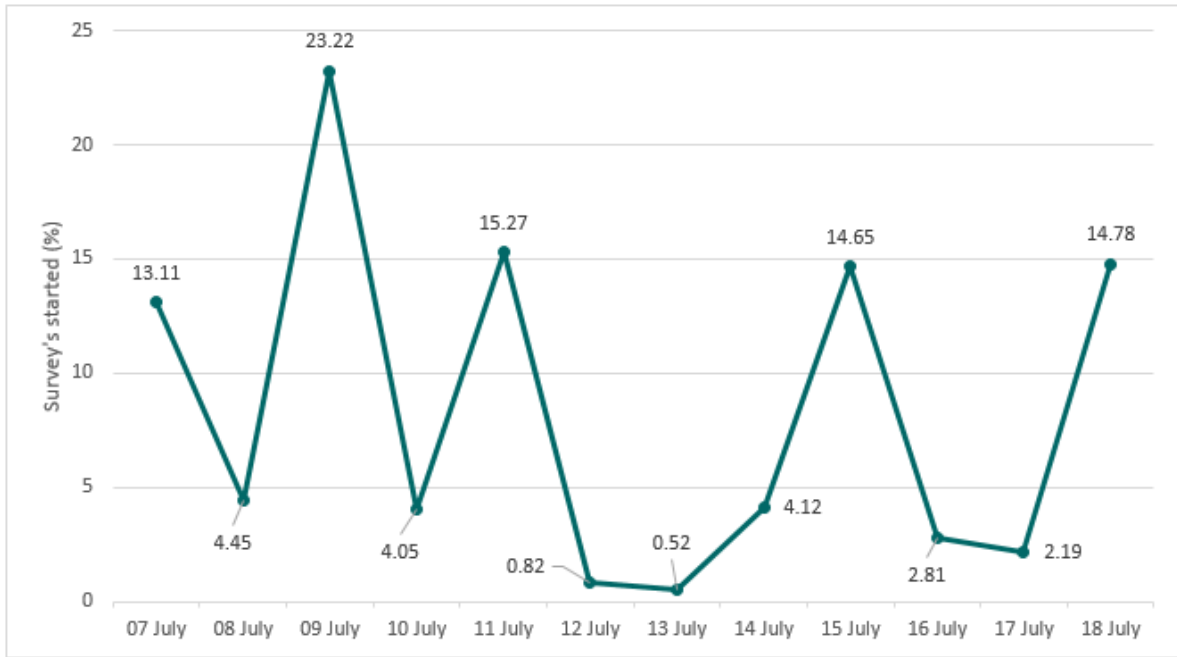
Appendix 2 – Survey Distribution

A 2.1 Survey Distribution

The initial distribution of the survey occurred via email on 7 July 2025, the target population was 13,875. 857 emails bounced in total. A reminder was sent out to the 12,624 members of the Customs Community who had not yet finished their surveys on 9 July, and 122 of these emails bounced. Three further reminders were sent out on 11 July, 15 July, and 18 July to the remaining 11,800, 10,937 and 10,024 businesses respectively. The respective number of bounces for each of these reminders was 69, 71, and 22.

Overall, 3,079 businesses started the survey. 13.11% of total survey starts were on the first day, 4.45% on the second day, and by 13 July (Day 7/15) 61.45% of total responses had been started. The proportion of businesses who began the survey on days when reminder emails were sent out was 15.27% (11 July), 14.65% (15 July) and 14.78% (18 July). As can be seen on the graph below, reminders appear to be immediately effective in prompting members of the Customs Community to answer the survey on the day of their posting, but the effect rapidly falls away from the following day onwards.

Figure A2.1: Survey response rates by day



Source: Revenue Analysis

Appendix 3 – Survey Questionnaire

Survey of Customs Community 2025

We are looking for your opinion on your business's experience of Revenue's customer service, including engagement related to tax and customs matters. The information you provide in response to this survey will further inform our understanding of the issues facing businesses and help us improve the quality of the service we provide.

The survey is **not** seeking information on any interactions you may have with Revenue in relation to your own personal tax and customs affairs. Your answers will be treated in strictest confidence and will not be made known to any Revenue official who deals with you or your client's tax and customs affairs.

The survey takes about fifteen minutes to complete. If you would like to clarify any aspect of the survey please contact the Economic Research Unit directly at surveys@revenue.ie. We appreciate your views and look forward to your response by the **18 July 2025**.

Part 1: Engaging with Revenue

This part of the survey relates to your interactions with Revenue and its customer services, and how satisfied you were with those experiences.

1. In the last 12 months, has your business interacted with Revenue on customs matters?

Interactions with Revenue may include: visits to revenue.ie; ROS logins; lodging customs declarations; calls and emails; filing returns; EORI registration, etc.”

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

2. *{If Yes to q1}* Please identify the activities your business is involved in. Select all that apply.

Customs Agent/Declarant	<input type="checkbox"/>
Exporter	<input type="checkbox"/>
Importer	<input type="checkbox"/>
Haulier	<input type="checkbox"/>
Transit provider	<input type="checkbox"/>
Carrier	<input type="checkbox"/>
Freight Forwarder	<input type="checkbox"/>
Other	<input type="checkbox"/>

If Other, please specify.

2a. *{If business did not select "Customs Agent/Declarant in Q1 AND one or more of the other options in Q2 is selected}* Does your business engage the services of an customs intermediary external to your business (e.g. a customs agents or a declarant). (Appears only if business did not select "Customs Agent/Declarant in Q1 AND one or more of the other options in Q2 is selected)⁶

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

3. *{If Yes to q1}* Please state the reasons for the interaction with Revenue. Select all that apply.

Filing and payment services (e.g. lodging a customs declaration, making customs payment, seeking a customs refund, filing a VAT3 return and postponed accounting)	<input type="checkbox"/>
Accessing information (e.g. Tax Technical Information, information on Revenue's Administration, Customs information)	<input type="checkbox"/>
Administration services (e.g., changing a business' details, registering for EORI, making a complaint)	<input type="checkbox"/>
Compliance interactions (e.g. responding to an audit related query or customs post clearance intervention, or advising Revenue of errors or compliance issues.)	<input type="checkbox"/>
Other (Please specify)	<input type="checkbox"/>

If you selected "Other" in question 3 then please specify your reason for interacting with Revenue below.

⁶ If business did not select "Customs Agent/Declarant in Q1 AND one or more of the other options in Q2 is selected.

Part 2: Satisfaction with Revenue Engagement

This part of the survey relates to your interactions with Revenue and its customer services, and how satisfied you were with those experiences.

{Questions 4 – 6 appear if Yes to q1}

4. Please rate your satisfaction with the online self-service channel(s) you have interacted with. Select all that apply.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Did not use
Online Self Services							
Used myAccount to manage customs related affairs (e.g. top up C&E account)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue Online Service (ROS) to manage customs related affairs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Customs Roll on Roll off service (RoRo Service)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue.ie (to access information)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. Please rate your satisfaction with the digital contact channel(s) you have interacted with. Select all that apply.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Did not use
myEnquiries online service (a secure written message in MyAccount/ROS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue webinars	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Used ecustoms@revenue.ie to engage with eCustoms Helpdesk (24/7)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Declaration status enquiry	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue arrival lookup service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Computerised Transit System (NCTS-P5)*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue's fallback service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard email	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. Please rate your satisfaction with other channel(s) you have interacted with. Select all that apply.

	Very Satisfied	Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Dissatisfied	Very Dissatisfied	Did not use
Direct contact							
Customs 24/7 telephone service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other telephone	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attend Revenue Public Counter at Customs station	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other methods of contact							
Letter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Making an appointment to meet Revenue official in person	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. From your business' perspective, how satisfied are you generally with the ROS portal when engaging on Customs related matters? Please select the appropriate responses.⁷

	Very Dissatisfied	Dissatisfied	Somewhat dissatisfied	Somewhat satisfied	Satisfied	Very Satisfied	Not Applicable
Ease of access	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ease of use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time taken to resolve queries*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledge and expertise of staff as shown in responses provided via MyEnquiries.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Safety and security of the business' data	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Queries are made through MyEnquiries which is a written message service within the ROS facility.

8. From your business' perspective, how satisfied were you with Revenue's Customs 24/7 telephone service? Please select the appropriate responses.⁸

	Very Dissatisfied	Dissatisfied	Somewhat dissatisfied	Somewhat satisfied	Satisfied	Very Satisfied	Not Applicable
Call waiting time before speaking to attendant	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time taken by Revenue to resolve queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accuracy of responses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Knowledge and expertise of staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Privacy – Revenue only sought information relevant to the queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9. From your business's perspective, please select the appropriate responses regarding your engagement at the public counter.⁹

	Very Dissatisfied	Dissatisfied	Somewhat dissatisfied	Somewhat satisfied	Satisfied	Very Satisfied	Not Applicable
Time taken to speak to a Revenue staff member	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clarity and accuracy of the information provided by Revenue customs officials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Privacy – Revenue only sought information relevant to the queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Time taken by Revenue staff member to resolve the queries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue staff were helpful	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue staff were knowledgeable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

⁷ Appears only if "Revenue.ie (to access information)" in Q4 has **not** been left empty AND "did not use" has **not** been selected. Also appears if "myEnquiries online service (a secure written message in MyAccount/ROS)" has **not** been left empty AND "did not use" has **not** been selected.

⁸ Appears only if "Customs 24/7 telephone service" in Q4 has **not** been left empty AND "did not use" has **not** been selected.

⁹ Appears only if "Attend Revenue Public Counter at Customs station" has **not** been left empty AND "did not use" has **not** been selected.

Part 3: Perceptions of Revenue

{Part 3 appears if Yes to q1}

This part of the survey relates to your perception of Revenue more broadly.

10. Based on your experiences dealing with Revenue, to what extent do you agree or disagree with each of the following statements?

	Strongly Disagree	Disagree	Somewhat Disagree	Somewhat Agree	Agree	Strongly Agree
Administration						
Revenue acts efficiently in administering the customs system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue can detect people and businesses not paying the right amount of customs duties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The online system for paying customs duties and claiming reliefs is straightforward and efficient.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust						
I trust that Revenue deals with businesses' customs affairs fairly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I trust that Revenue keeps businesses' information safe and secure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Communication and awareness						
Revenue adequately communicates the services and supports that are available regarding customs duties and procedures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue provides all reasonable assistance to enable you to clearly understand and meet your customs obligations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

11. How satisfied were you with your business's interactions (or in your intermediary role if a customs agent) with Revenue on customs and excise matters in the last 12 months?

Very Satisfied	Satisfied	Somewhat satisfied	Somewhat dissatisfied	Dissatisfied	Very Dissatisfied
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

12. In the past 12 months, how has your business's experience with Revenue on customs and excise matters changed?

Improved	Remained the Same	Disimproved
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you selected disimproved please explain why?

improved or

Part 4: Customs Post Clearance Interventions

{Part 4 appears if Yes to q1}

This part of the survey assesses your experience with customs post clearance interventions.

13. In the last 12 months, has your business (or clients if you are a customs agent) participated in a Revenue customs audit or post clearance checks? Select the appropriate box(es). (if no both, skip to Part 5)

Intervention Type	Yes	No
Customs audit	<input type="checkbox"/>	<input type="checkbox"/>
Customs post clearance checks	<input type="checkbox"/>	<input type="checkbox"/>

14. To what extent do you agree with the following statements regarding Revenue's conduct and professionalism during the intervention(s)?

	Strongly Disagree	Disagree	Somewhat Disagree	Somewhat Agreed	Agree	Strongly Agree
Revenue provided sufficient information in relation to the intervention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue responded in a timely manner to communications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue's communications were clear	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue staff were knowledgeable	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue treated client information with strict confidentiality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue only sought information relevant to the intervention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Overall, Revenue conduct interventions with minimal, as far as possible, compliance costs to your business (or client if you are a customs agent)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

15. What service/systems improvement(s) could Revenue provide that would help to ensure businesses are compliant?

Part 5: Sourcing Information on Customs Procedures and Regulations

{Part 5 appears if Yes to q1}

16. Based on your experiences accessing Revenue.ie, to what extent do you agree or disagree with each of the following statements. Select the appropriate box(es).

	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Not applicable
Motivation for using Revenue.ie						
I use revenue.ie to check my understanding of tax or customs duties	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I visit revenue.ie for information on customs systems (e.g., AIS, AES, RoRo)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Experience using Revenue.ie						
Finding customs information on revenue.ie is easy.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The information is clear and easy to understand.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Customs content is detailed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Updates to customs information are published promptly.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

17. How would you rate your level of satisfaction with the following customs related material that can be accessed on revenue.ie? Select the appropriate box(es).

	Very Dissatisfied	Dissatisfied	Neither Satisfied nor Dissatisfied	Satisfied	Very Satisfied	Did not use
Customs Roll-on Roll-off service (RoRo service)						
Pre-Boarding Notification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Custom Channel Lookup	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other						
Transit formalities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Exchange Rates	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Classification	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
VIIES, Intrastat and Mutual Assistance (VIMA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

18. How useful did you find the following information sources for accessing material on Customs duties, regulations and administration? Select the appropriate box(es).

	1 (Not useful)	2	3	4	5 (Very Useful)	Did not use
Revenue.ie (directly or redirected via an online search engine)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenue webinars	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Taxsource from Chartered Accountants Ireland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Taxfind from the Irish Tax Institute	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Bodies (e.g., IBEC, ITI)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Department of Agriculture, Food and Marine	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Health Service Executive (HSE) Environmental Health Service (EHS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other government departments and public bodies (e.g., Enterprise Ireland)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Online search engines (e.g., Google)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Social media	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mainstream media (e.g., TV, radio, newspapers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (Please specify)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other (please specify)

19. Please rate your agreement with the following statements which relate to your experience with preferential origin claims under the EU/UK Free Trade and Cooperation Agreement.

	Strongly Agree	Agree	Neither Agree or Disagree	Disagree	Strongly Disagree	Cannot say
Revenue provides sufficient support and guidance on the preferential origin under free trade agreements e.g., the EU/UK Free Trade and Cooperation Agreement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The process of claiming preferential origin is straightforward	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

20. Are there any improvements Revenue could make to the Customs information provided or the channels through which it is provided?

Part 6: Customs Clearance

{Part 6 appears if Yes to q1}

Customs declarations processes ensure that goods move in and out of Ireland smoothly while meeting legal obligations and standards. Revenue is responsible for controlling all imported goods— ensuring compliance with customs regulations (e.g. tariff classifications, duties) as well as legal, health & safety, and environmental requirements set by other departments.

The next part relates to your experience complying with Revenue customs requirements and import rules set by other departments.

21. In addition to engaging with Revenue, does the type of goods you import require interaction and compliance with rules set out by any of these government department or organisations? Please tick all that apply.

Government Department/Organisations	
Animal & Plant Health (Sanitary and Phytosanitary (SPS) controls)	
Health Service Executive (HSE), Food Safety Authority of Ireland (FSAI), Department of Agriculture, Food and the Marine (DAFM), National Parks and Wildlife Service (NPWS)	<input type="checkbox"/>
Product standards & certification	
Health Products Regulatory Authority (e.g. HPRA), National Standards Authority of Ireland (NSAI)	<input type="checkbox"/>
Environmental and Chemical regulation and licencing	
Health Service Executive (HSE), Environmental Protection Agency (EPA)	<input type="checkbox"/>
Licensing & restricted-goods permits (e.g., firearms, dual-use items)	
Department of Justice, Department of Enterprise, Trade & Employment (DETE)	<input type="checkbox"/>
Other / None of the above	
Other	<input type="checkbox"/>
None of the above	<input type="checkbox"/>

Other (please specify)

22. Have you (or your client if an agent) experienced delays in getting imported goods cleared through customs in the previous 12 months?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

23. Which of the following categories did the delays which you experienced fall under? Please select all that apply.¹⁰

Government Department/Organisations	
Customs & Excise compliance (e.g. import declarations, tariff classifications, duties/VAT payments, supporting documentation)	<input type="checkbox"/>
Animal & Plant Health (SPS Controls) (e.g. HSE, DAFM, FSAI)	<input type="checkbox"/>
Product standards & certification (e.g. HPRA, NSAI)	<input type="checkbox"/>
Environmental and Chemical regulations (e.g. EPA)	<input type="checkbox"/>
Licensing & restricted-goods permits (e.g. chemical licences, firearms, dual-use items)	<input type="checkbox"/>
Cross-agency coordination or logistical issues (e.g. inter-agency coordination issues, transport bottlenecks)	<input type="checkbox"/>
Electronic systems unavailability or response time delays	<input type="checkbox"/>
Unsure	<input type="checkbox"/>
Other	<input type="checkbox"/>

Other (please specify)

¹⁰ Appears only if "Yes" is selected for Q.22 AND "None of the above" is **NOT** selected for Q.21 AND one of the options that is not "None of the Above" **IS** selected for Q.21.

{If "Customs and Excise Compliance" is selected for Q.23} The following questions relate to your experience with issues regarding customs & excise compliance (e.g. import declarations, tariff classifications, duties/VAT payments, supporting documentation)

24. The customs declarations process involves several key steps and considerations to ensure compliance and smooth import/export operations. In this regard, Revenue is responsible for controlling imports into Ireland for **customs purposes and on behalf of other government departments**. Based on your business's experience in past 12 months, what are the Revenue Customs-Related Issues that contributed to delays in your shipments being released from Customs? Please tick all that apply.

Revenue Customs-Related Issues*	
Documentation & Declarations:	
Inaccurate information on import/export declarations	<input type="checkbox"/>
Incorrect product classification	<input type="checkbox"/>
Issues with proof of origin	<input type="checkbox"/>
Errors in labelling (country of origin, allergens)	<input type="checkbox"/>
Requests to upload supporting documentation (invoices, licences, etc.)	<input type="checkbox"/>
Inspections:	
Customs inspection	<input type="checkbox"/>
Technical & Operational (Customs Systems):	
Delay in processing of tax or customs payment	<input type="checkbox"/>
Slow processing times with Customs IT systems	<input type="checkbox"/>
Business integration issues with Customs systems	<input type="checkbox"/>
Administrative Supports:	
Insufficient Revenue Customs officers on site	<input type="checkbox"/>
Other:	
Other: (Please specify if selected other)	<input type="checkbox"/>

* These are issues that fall under the core customs declaration and clearance functions managed by Revenue Customs.

Other (please specify)

{If "Animal & Plant Health (SPS Controls) (e.g. HSE, DAFM, FSAI)" or "Licensing & restricted-goods permits (e.g. chemical licences, firearms, dual-use items)" is selected for Q.23}

The following questions relate to your experience with issues such as Health and Food regulations.

25. Based on your business's experience in past 12 months, what are the Department of Agriculture Food and the Marine (DAFM), the Health Service Executive (HSE), or the licensing related issues that contributed to delays in your shipments being released from Customs? Please tick all that apply.

DAFM/HSE-Related Issues**	
Documentation Related to Food/Health Controls:	
Errors in Trade Control and Expert System (TRACES) documentation	<input type="checkbox"/>
Errors in health certificates	<input type="checkbox"/>
Errors in phytosanitary certificates	<input type="checkbox"/>
Errors in veterinary certificates	<input type="checkbox"/>
Inspections:	
DAFM inspections	<input type="checkbox"/>
HSE inspections	<input type="checkbox"/>
Administrative Supports:	
Insufficient officers on site	<input type="checkbox"/>
Other:	
Other (please specify)	<input type="checkbox"/>

**These issues fall under the remit of DAFM and/or the HSE's EHS, which are responsible for food safety, animal/plant health, and the associated certification processes.

Other (please specify)

The following question relates to your experience with co-ordination issues that may arise between different customs organisations.

26. {Appears only if "Cross-agency coordination or logistical issues" is selected for Q.23} Based on your business's experience in past 12 months, what are the cross-agency, technical or external logistical issues that contributed to delays in your shipments being released from customs? Please tick all that apply.

Cross-Agency, Technical Integration & External Logistical Issues***	
Technical Integration & Logistics:	
Business integration issues with logistics providers	<input type="checkbox"/>
Inter-Agency Coordination:	
Poor coordination between agencies (i.e. Revenue, HSE, DAFM)	<input type="checkbox"/>
Poor coordination between relevant Irish and trading partner's customs authorities	<input type="checkbox"/>
External Operational Factors:	
Port congestion or logistics delays	<input type="checkbox"/>
Issues with UK authorities while transporting via land bridge	<input type="checkbox"/>
Other:	
Other (please specify)	<input type="checkbox"/>

***These issues relate either to factors that require coordination between agencies or are external/operational challenges affecting overall clearance

Other (please specify)

{Questions 27-30 appear only if "Yes" is selected for Q.22}

The following questions relate to your experience with the scale of and cost impact of import delays.

27. Could you please indicate around what percentage of your shipments experienced delays being released from Customs in the previous 12 months? Please give an answer in numeric form.

_____ %

28. How long did it take on average before shipments held up in Customs were released? Please indicate the number of hours (rounded to the nearest whole hour).

_____ days

29. How have customs import delays impacted your business? Please tick all that apply

Increased storage fees	<input type="checkbox"/>
Spoilage or damage to perishable goods	<input type="checkbox"/>
Penalties or fines	<input type="checkbox"/>
Loss of business/reputation	<input type="checkbox"/>
Increased administrative costs	<input type="checkbox"/>
They have had no or limited impact	<input type="checkbox"/>
Other	<input type="checkbox"/>

Other (please specify)

30. Please estimate the average percentage increase in the cost of your imported shipment caused by Customs delays. (Write your answer as a whole number, use digits only and do not include % symbol)

{Questions 31-32 appear only if "Yes" is selected for Q.1}

31. From when your goods arrive at the customs port of entry, would you agree the length of time until they are released is generally predictable?

Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Do not know
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

32. If you have any recommendations that you would like to share with us for improving the customs procedures and trade facilitation, please include them in the open text box

33. If you want to provide additional comments on your experiences dealing with Revenue, please include them in the open text box

Part 7: Business and Business Profile

34. Please indicate your age band.

16-25	<input type="checkbox"/>
26-33	<input type="checkbox"/>
34-44	<input type="checkbox"/>
45-55	<input type="checkbox"/>
56-66	<input type="checkbox"/>
Over 66	<input type="checkbox"/>
Prefer not to Say	<input type="checkbox"/>

35. Please indicate your sex.

Male	<input type="checkbox"/>
Female	<input type="checkbox"/>
Other	<input type="checkbox"/>

Other (please specify)

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36. Please indicate which of the following best describes your role?

Accountant	<input type="checkbox"/>
Bookkeeper	<input type="checkbox"/>
Business Owner	<input type="checkbox"/>
Legal Practitioner	<input type="checkbox"/>
Partner/Director	<input type="checkbox"/>
Tax Advisor	<input type="checkbox"/>
Logistics/Transport manager	<input type="checkbox"/>
Supply chain manager	<input type="checkbox"/>
Customs Clearance Agent	<input type="checkbox"/>
Customs Consultant	<input type="checkbox"/>
Haulier	<input type="checkbox"/>
Other, please specify	<input type="checkbox"/>

Other (please specify)

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37. Please provide your email in the box below if you would like to be informed when the summary report on the survey is published on Revenue.ie. Your email address will not be used for any other purpose.

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Thank you for taking the time to complete this survey

Appendix 4 – Emails to Target Population for Survey

Initial email to target population

7th July 2025

Dear Sir/Madam,

Revenue is conducting a survey of the customs community. We would like to hear your views of your business's experience in engaging with Revenue. Your response will further inform our understanding of the issues businesses that engage with or are involved in customs-related activities are facing and help us improve the quality of service we provide to you.

I am therefore inviting you to complete our online survey available at this link: [Take the Survey](#)

If you are not a senior manager in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- **The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.**
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on revenue.ie.

A notice confirming the veracity of this survey is posted on the News section of revenue.ie.

If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

I hope you will take the time to complete this short survey before **Friday 18th July** and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

Ciarán Heelan
Administrative Officer
Economic Research Unit, Revenue
e: surveys@revenue.ie

Follow this link to the Survey:
[Take the Survey](#)

1st follow up email to target population

9th July 2025

Dear Sir/Madam,

I recently emailed you regarding the opportunity to participate in Revenue's survey of the customs community. Your response will further inform our understanding of the issues businesses that engage with or are involved in customs-related activities are facing and help us improve the quality of service we provide to you.

A large number of responses have already been received and the online survey is still available at this link: [Take the Survey](#)

If you are not a senior manager in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- **The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.**
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on revenue.ie.

A notice confirming the veracity of this survey is posted on the News section of revenue.ie.

If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

I hope you will take the time to complete this short survey before **Friday 18th July** and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

Ciarán Heelan
Administrative Officer
Economic Research Unit, Revenue
e: surveys@revenue.ie

Follow this link to the Survey:

[Take the Survey](#)

2nd follow up email to target population

11 July 2025

Dear Sir/Madam,

I recently emailed you regarding the opportunity to participate in Revenue's survey of the customs community. Your response will further inform our understanding of the issues businesses that engage with or are involved in customs-related activities are facing and help us improve the quality of service we provide to you.

A large number of responses have already been received and the online survey is still available at this link: Take the Survey

If you are not a senior manager in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- **The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.**
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on revenue.ie.

A notice confirming the veracity of this survey is posted on the News section of revenue.ie.

If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

I hope you will take the time to complete this short survey before **Friday 18th July** and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

Ciarán Heelan
Administrative Officer
Economic Research Unit, Revenue
e: surveys@revenue.ie

Follow this link to the Survey:

Take the Survey

3rd follow up email to target population

15th July 2025

Dear Sir/Madam,

I recently emailed you regarding the opportunity to participate in Revenue's survey of the customs community. Your response will further inform our understanding of the issues businesses that engage with or are involved in customs-related activities are facing and help us improve the quality of service we provide to you.

A large number of responses have already been received and the online survey is still available at this link: [\\${l://SurveyLink?d=Take the Survey}](#)

Apologies for the repeated emails if you had either already intended on completing the survey at a later date or have decided not to participate in the survey. At this time of year, many businesses are on annual leave, and this email is intended to ensure that the survey does not get lost in the inboxes of who have just returned from annual leave.

If you are not a senior manager in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- **The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.**
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on [revenue.ie](#).

A notice confirming the veracity of this survey is posted on the News section of [revenue.ie](#).

If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

I hope you will take the time to complete this short survey before **Friday 18th July** and thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

Ciarán Heelan
Administrative Officer
Economic Research Unit, Revenue
e: surveys@revenue.ie

Final follow up email to target population

18th July 2025

Dear Sir/Madam,

This is the final reminder regarding the opportunity to participate in Revenue's survey of the customs community.

The survey unit would like to thank all those who have participated in the survey so far. Your responses will further inform our understanding of the issues businesses that engage with or are involved in customs-related activities are facing and help us improve the quality of service we provide to you. If your business has received an invitation and has not yet had the opportunity to take the survey, we encourage you to do so and share your valuable insights.

A large number of responses have already been received and the online survey is still available at this link: [\\${!://SurveyLink?d=Take the Survey}](#)

Apologies for the repeated emails if you had either already intended on completing the survey at a later date or have decided not to participate in the survey. At this time of year, many businesses are on annual leave, and this email is intended to ensure that the survey does not get lost in the inboxes of who have just returned from annual leave.

If you are not a senior manager in your business, please redirect this survey to them.

The survey should take 15 minutes to complete.

- Your responses will be treated in strict confidence and will be used only for research purposes to inform Revenue's ongoing work to improve our services.
- **The survey does not ask for financial or personal information. Revenue will never ask for such information in emails or surveys.**
- The survey is operated by Revenue through Qualtrics survey software. Responses will not be owned, visible to or used by Qualtrics or any other third party.
- A report on the overall survey results will be published on revenue.ie.

A notice confirming the veracity of this survey is posted on the News section of revenue.ie.

If you would like to clarify any aspect of the survey, please contact me at surveys@revenue.ie.

I hope you will take the time to complete this short survey. Thank you in advance for taking this opportunity to provide Revenue with your feedback.

Yours sincerely

Ciarán Heelan
Administrative Officer
Economic Research Unit, Revenue
e: surveys@revenue.ie

Appendix 5 – Public Notice on Revenue.ie

Revenue survey of medium size tax agents

Revenue's Economic Research Unit is running a survey of customers who engage with customs services. The purpose of our survey is to further inform our understanding of the issues customers face and to help us improve the quality of the service we provide to you.

If you have been selected for the survey, you will receive an email inviting you to complete our short online survey before 18 July 2025.

Our survey does not ask for financial or personal information.

Revenue will never ask for such information in emails or surveys.

In dealing with your tax and customs affairs, Revenue does not issue emails with website links included. This survey is not in any way connected with your individual tax and customs affairs and the link has been provided for the strict purpose of inviting customer feedback to help us to improve the quality of service we provide.

If you have any concerns in relation to the survey, please contact us at surveys@revenue.ie.

Suirbhé na gCoimisinéirí Ioncaim maidir le cúrsaí Custaim

Tá suirbhé á réachtáil ag Aonad Taighde Eacnamaíochta na gCoimisinéirí Ioncaim ar chustaiméirí a bhíonn ag plé le seirbhísí custaim. Is é cuspóir an tsuirbhé ná chun tuiscint níos fearr a fháil ar thaithí an chustaiméara chun cabhrú linn feabhas a chur ar chaighdeán na seirbhíse a chuirtear ar fáil.

Má roghnaíodh thú le haghaidh an tsuirbhé, gheobhaidh tú ríomhphost ag iarraidh ort ár suirbhé gearr ar líne a dhéanamh faoin Aoine, 18 Iúil 2025.

Ní iarrtar faisnéis airgeadais ná pearsanta inár suirbhé.

Ní iarrfaidh na Coimisinéirí Ioncaim riamh a leithéid d'fhaisnéis a thabhairt i ríomhphoist ná i suirbhé.

Ag déileáil le do chúrsaí cánach, ní eisiúnn na Coimisinéirí Ioncaim ríomhphoist le naisc suímh idirlín iontu. Níl baint ar bith ag an suirbhé seo le do ghnóthaí cánach aonair agus tá an nasc curtha ar fáil chun aiseolas ó chustaiméirí a lorg chun cabhrú linn caighdeán na seirbhíse a chuirimid ar fáil a fheabhsú.

Má bhíonn aon imní ort i dtaca leis an suirbhé, déan teagmháil linn le surveys@revenue.ie.