

## eCustoms Helpdesk Notification

Number:	Ref: 032/2020
Subject:	Postponed accounting for VAT at the point of entry
Who should read:	All those involved in lodging electronic customs import declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	<p>eCustoms Helpdesk</p> <p>email: <a href="mailto:ecustoms@revenue.ie">ecustoms@revenue.ie</a>            Phone: 01 7383677            Outside Ireland: + 353 67 63139</p> <p>Phone services are available on a limited basis due to COVID-19 pandemic. Contact through email is advisable</p>
Issue Date:	12 December 2020

### 1. Introduction:

Postponed accounting for VAT at the point of entry will be available from 1 January 2021 for Irish VAT registered importers – importers must have an EORI number.

Importers who avail of this facility will not pay VAT at the point of entry, i.e. on the import Declaration. They will instead account for import VAT through their normal VAT returns.

Revenue will auto register above mentioned importers from 1 January 2021.

### 2. Procedure at Import:

The following outlines the data requirements on the import declaration, and the response message details from Revenue.

#### AIS:

Insert 1A05 in Data Element (DE) 2/3 followed by text IEPOSTPONED.

If the authorisation is not valid, the declaration will be rejected.

If the authorisation is valid, the declaration will progress as normal. VAT is calculated and indicated with tax type 1B2 in the IM429 message back to the declarant. The amount of VAT under 1B2 is NOT included in the total liability for collection.

**AEP:**

Insert 1A01 in SAD Box 44 followed by text IEPOSTPONED.

If the authorisation is not valid, the SAD will be rejected

If the authorisation is valid, the SAD will progress as normal. AEP will calculate the correct VAT liability but will not include the VAT amount in the liability to be collected. The VAT amount will NOT be included in the IM529 message back to the declarant.

**3. VAT Free Authorisation:**

Use of code 1A01 for existing VAT Free Authorisation holders (VAT56b/13b) is unchanged. The relevant authorisation number should be declared in both AIS and AEP

**4. Further information:**

If you need further information, please contact any of the following:

Import VAT Policy – email: [E-CommerceandCustomsVAT@revenue.ie](mailto:E-CommerceandCustomsVAT@revenue.ie)

Technical AIS/AEP Live queries – email: [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie)