

## eCustoms Helpdesk Notification

Number:	<b>Ref: 03/2024</b>
Subject:	<b>Return of Personal items left behind while travelling abroad</b>
Who should read:	<b>All those involved in importing goods</b>
Related Notification:	<b>None</b>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<b>Authorisation and Reliefs Unit – <a href="mailto:customsreliefs@revenue.ie">customsreliefs@revenue.ie</a></b>
Issue Date:	<b>12 February 2024</b>

### 1. Overview

When a person has been travelling outside the EU and leaves personal belongings behind, it may be possible for these personal belongings to be returned to them without payment of customs duty and Value-Added Tax (VAT) by claiming Returned Goods Relief. A person must be able to show that the items were taken out of the EU by them and that they are their personal items that are now being returned.

### 2. Conditions for claiming Return Goods Relief (RGR)

The following information is required

- Proof that the items were taken out of the EU by a person
- Proof of ownership of the items where available. Revenue must be satisfied that the items being returned are second hand personal items and not newly purchased items
- Confirmation that the person who is receiving the goods is the same person who took them out of the EU initially
- Any items being returned must be sent back to Ireland within 3 years of when they were brought out of the EU
- Confirmation that the items are returned in the same state as when they originally left Ireland. Items sent out of the EU for repair are not covered by this relief. See Revenue's website information regarding items sent outside the EU for repair - [outward-processing](#)

### 3. Cases where import duties are being charged

Where the postal operator / courier company charges import VAT and customs duty on personal goods being returned, the customer is generally provided with a timeframe within which these charges need to be paid before the goods are returned to the sender. Before the expiry of this period, a customer should:

- E-mail the postal operator / courier company with the tracking number of their goods to advise that they are claiming RGR.

This email should include the following:

- the person's full name and address
- the reason for the return of the items, date goods were sent to them, name and address on parcel
- all relevant tracking numbers
- details of their travel and where the items were left
- proof that the items were taken out by them, for example travel tickets or accommodation details
- proof of ownership of the items where available and any other relevant documents
- an email from the sender of their goods confirming the circumstance of the return of the item

For further information on Returned Goods Relief see our web information at [Returned Goods Relief](#)

#### **4. Further information**

See our [Returned Goods Relief](#) section for more information or contact the Authorisations and Reliefs Unit – [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie)