

eCustoms Helpdesk Notification

Number:	Ref: 06/2024
Subject:	Use of Binding Tariff Information Decisions on Customs Declarations
Who should read:	BTI Applicants and BTI Decision Holders
Related Notification:	N/A
Issued by:	eCustoms Helpdesk
Queries to:	tarclass@revenue.ie
Issue Date:	19 February 2024

1. Introduction:

Since 1 October 2019, all Binding Tariff Information (BTI) applications and decisions have been made via the EU Trader Portal, on the Europa website.

2. The Use of BTI Decisions for the facilitation of Trade:

BTI Decision holders are reminded that where a product, which is the subject of a BTI decision, is imported or exported, **the BTI decision must be referenced on all relevant customs documentation.**

3. How to declare your BTI on Customs Documentation:

Import: Input code C626 in Data Element (DE) 2/03 followed by the trader's BTI Decision reference number.

Export: In Data Group Number 12 12 000 000, input code C626 in DE 12 12 002 000 followed by the trader's BTI Decision reference number in DE 12 12 001 000.

4. The Binding Nature of BTIs:

BTI Decisions are issued by the Tariff Classification Unit for a period of three years. They are a binding mechanism which gives surety to both the trader and the Revenue Commissioners, that the relevant classification code is used for a product over that time.

5. How to apply for a BTI:

In order to make a BTI Application, traders must be registered for ROS and hold an Economic Operators' Registration and Identification (EORI) number. They will then be able to access the EU Trader Portal via the Revenue Commissioner's website

6. Queries on the content of this notification:

General Classification and BTI Application queries can be directed to the Tariff Classification Unit through MyEnquiries, Email: tarclass@revenue.ie or Tel: +353 1 7383676.

If your query is in relation to registering for ROS:

Email: roshelp@revenue.ie

Tel: +353 1 738 3699

If your query is in relation to registering for an EORI:

Email: ecustoms@revenue.ie

Tel: +353 1 7383677