

eCustoms Helpdesk Notification

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| Number: | Ref: 006/2019 |
| 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: | Mail to: ecustoms@revenue.ie Telephone: 01 7383677 Outside Ireland: +353 1 7383677 |
| Issue Date: | 20 March 2019 |

In the event of a Brexit on 29 March 2019, postponed accounting for VAT at the point of entry will become available. This will come into effect from 11.01pm on that date. This facility will:

- be open to all Irish VAT registered importers and
- apply to imports from all third countries, not just the United Kingdom.

Importers who avail of this facility will not pay VAT at the point of entry. Instead they will account for import VAT through their normal returns, so that it may, subject to the usual rules on deductibility, be reclaimed at the same time that it is declared in a VAT return.

Initially, there will be no requirement to register for this facility as it will be available to all Irish VAT registered traders.

To benefit from the facility, importers or their agents should insert the code **1A01** in Box 44 of the Customs Import Declaration followed by the words **VAT POSTPONED**.

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