

eCustoms Helpdesk Notification

Number:	Ref: 44/2021
Subject:	Importing vehicles from Northern Ireland (NI)
Who should read:	All those involved in importing vehicles
Related Notification:	<p>eCustoms Helpdesk Notification Refs: 32/2020, 36/2020 and 24/2021</p> <p>This Notification replaces eCustoms Helpdesk Notification Ref: 26/2021</p>
Issued by:	eCustoms Helpdesk
Queries to:	<p>For technical queries on the submission of a customs declaration: eCustoms@revenue.ie or 01-7383677.</p> <p>For Brexit related questions: brexitqueries@revenue.ie.</p> <p>For VRT queries: https://www.revenue.ie/en/contact-us/customer-service-contact/vehicle-registration-tax-vrt.aspx</p>
Issue Date:	14 July 2021

1. Introduction

Following the withdrawal of the United Kingdom (UK) from the European Union (EU), an import of a vehicle from Great Britain is treated as an import from a third country, i.e. a non-EU country. If a vehicle is imported from Great Britain (GB) into Ireland, the importer is required to complete a customs declaration prior to import and pay customs duty, if applicable, and VAT at the standard rate. It will not be possible to register the vehicle if an import declaration has not been filed. Under customs law, VAT at import is chargeable on the customs value of the goods. The fact that VAT has been charged in Great Britain on used vehicles subsequently imported into the State has no bearing on their liability to VAT at import when imported into the EU.

Under the Protocol on Ireland and Northern Ireland, Northern Ireland will continue to apply and adhere to EU rules in relation to trade in goods with the result that there are no customs formalities, including customs declarations or payment of tariffs, on trade between Ireland and Northern Ireland.

However, on 14 January, the UK introduced significant changes to the UK VAT margin scheme for used cars imported from Great Britain into Northern Ireland. These changes mean that vehicles first

registered in Great Britain (GB), and subsequently registered in Northern Ireland after 31 December 2020, will be subject to temporary additional requirements if imported into the State. These additional requirements must be completed prior to presenting the vehicle for registration at an NCT centre.

2. Requirements to register a vehicle in Ireland

Where a second hand car has been imported from Great Britain since 1 January 2021 and the customs formalities were completed in Northern Ireland, the person wishing to register the car in Ireland should first contact Revenue as there will be a VAT liability that needs to be discharged prior to registering the vehicle for VRT. A '[Supplementary Import Declaration – VAT on import](#)' must be made to Revenue in respect of margin scheme and qualifying cars.

Revenue will request verification that the customs formalities have been completed in Northern Ireland (a Trader Support Service simplified frontier or supplementary declaration will suffice where the vehicle is identified but an Entry Summary Declaration (ENS) declaration will not be accepted). Once the VAT (charged at the standard rate) is either paid or accounted for (in the case of VAT registered businesses only), Revenue will provide the necessary documentation to the customer for presentation to the NCT centre. The NCT centre will only accept the Revenue provided documentation for such vehicles.

If proof cannot be provided that customs formalities have been completed in Northern Ireland, then an import declaration will need to be made in Ireland.

As noted previously this is a temporary arrangement until the situation in regard to VAT at importation is regularised for cars imported from Great Britain to Northern Ireland. This is currently being discussed between the European Commission and the UK Government.

The person seeking to register the vehicle in Ireland is responsible for ensuring that procedure outlined above is adhered to.

3. Registering vehicles without proof of declaration to customs in Northern Ireland

If you do not have proof of declaration to Customs in Northern Ireland (NI) you must complete a customs declaration and pay customs duty if applicable, and Value-Added Tax (VAT) on the import value of the vehicle. This must be done before presenting the vehicle for registration.

Key details on how to complete the declaration on Revenue's [Automated Import System \(AIS\)](#) are outlined below.

Cars coming from Great Britain via Northern Ireland that require a H1 declaration submitted to AIS

- Data Element (DE) 1/2: Declaration Type – A
- DE 1/6: Goods Items Number – 1 – 1 vehicle being imported
- DE 1/10: – Procedure Code – 4000 (unless returned goods relief is being claimed – see below)
- DE 1/11 – Additional Procedure Code – 000 (unless returned goods relief is being claimed – see below)
- DE 2/1: previous document field - a commercial invoice number
- DE 2/3: additional information:

- N730 1234 – this is the transport document. There is usually a space between them
- 1D96 1 – a code to avoid putting in ship information
- 1D97 VIN (vehicle identification number)
- 1D24 CCYYMMDDHHMM – time of the arrival of the goods into the State
- DE 2/5: Local reference Number – unique number chosen by you for your internal records
- Customs Office of Lodgement: IEDUB100
- DE 5/8: Country of Destination – IE
- DE 5/23: Location of goods code: IEDUB100, Location type code: B, Qualifying identifier: U
- DE 6/8: Goods description – free text e.g. car DE 6/14: Classification Code (CN)
- DE 7/4: Mode of Transport at the Border – should be 1
- DE 7/5: Inland mode of transport - should be 3
- DE 7/9: Identity means of transport = 30 – include vehicle registration number

OPTIONAL

Returned Goods Relief (if relevant)

- DE 1/10 – relevant procedure code – either 6123 (re-import after temporary export) or 6110 (re-import after permanent export)
- DE 1/11 – additional procedure code – F01 duty relief or F05 duty and VAT relief. **F05 can only be declared for goods re-imported by the same person who exported them.**
- DE 2/3 - If car was originally exported from IE/EU – DE 2/3 enter code 1Q27 and MRN of original export declaration

UK Origin Goods Claiming Preference (if relevant)

- U116/U117/U118 - code to claim preferential origin if UK origin
- DE 4/17: Preference – 300
- DE 5/16: Country of Preferential Origin Code – GB

EU Origin Goods (if relevant)

- DE 4/17: Preference – 100
- DE 5/15: Country of origin code – EU

Postponed Accounting (if relevant)

- 1A05 – IEPOSTPONED – to trigger Postponed Accounting

NOTE: Further data is required to complete the full customs declaration.

4. Additional information

More information on Filing a Supplementary Import Declaration form can be found here:

<https://www.revenue.ie/en/importing-vehicles-duty-free-allowances/guide-to-vrt/registration-of-imported-used-vehicles/vehicles-imported-from-routed-through-ni.aspx>

The EU-UK Trade and Cooperation Agreement (TCA) has eliminated tariff duties for trade between the EU and Great Britain where the relevant rules of origin are met. If the goods are of UK origin, then a 0% tariff rate applies. Under the terms of the TCA, goods of EU origin that were in use in the UK and that were subsequently imported into Ireland from Great Britain will not be eligible for the 0% tariff rate as they will not qualify as UK origin under the rules of origin.

To import a car of EU origin from Great Britain into Ireland, a customs declaration must be completed. Customs duty of 10% applies on the customs value of the car. The customs value is the invoice price plus the cost of transport and insurance. VAT at the standard rate is calculated on the customs value plus customs duty.

There is a Returned Goods Relief available for vehicles subject to strict EU conditions. Vehicles can be exported from the EU to a 3rd country and re-imported into the EU without the payment of Customs Duty provided all the required conditions for Returned Goods Relief are met. In very specific circumstances, relief from Value-Added Tax may also apply where the vehicle is re-imported into the EU by the same person that originally exported the goods out of the EU. Details of how to claim returned goods relief for cars is on [eCustoms Helpdesk Notification Ref 24/2021](#).

If the car is of UK origin, it is important to note that the preferential tariff treatment must be claimed on import on the Customs declaration. Details on how to do this are also available on [eCustoms Helpdesk Notification Ref 36/2020](#).

[Postponed accounting](#) for Value-Added Tax (VAT) on imports is available to all traders that are registered for VAT and Customs and Excise. The traders must fulfil certain conditions. Further detail is available on [eCustoms Helpdesk Notification Ref 32/2020](#).