

# A Revenue guide to importing goods through the post

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## 1. What is this Guide about?

This guide describes the tax and duty implications of importing goods through the post from outside of the European Union (EU). In general when goods are imported into, or received in Ireland from a country outside the EU they become liable to import charges. You can find further information on these in Section [5](#) of this guide. For example, these goods may have been:

- purchased over the Internet or from a mail order catalogue  
or
- sent as a gift by a relative or friend abroad.

There are some instances where you may get relief from import charges. You will find details in Sections [10](#) and [11](#).

If you need general information on Postal matters you should contact An Post or access their website [www.anpost.ie](http://www.anpost.ie)

## 2. Definitions

For the purpose of this Guide the following definitions shall apply:

**Package** – is a letter, parcel, packet or any other article transmissible by post

**DTI** – Is a system which allows the importer or their agents to clear consignments at import by lodging an electronic declaration to Revenue.

## 3. Do all packages require a customs declaration?

Yes. Under international postal agreements all packages received from outside of the EU require a customs declaration. The sender usually completes this. The declaration should include:

- a description of the goods
- the value of the goods
- an indication of whether they are gifts or commercial items.

This declaration usually takes the form of a CN 22 or CN 23, which you should attach to the outside of the package. These declaration forms are available from An Post and are similar to forms used by all postal administrations.

- CN 22 form - complete this for packages which are under 2kgs in weight or valued less than €300. A sample of this form and instructions on how to complete it are contained in [Annex 1](#).
- CN 23 form - complete this for packages valued in excess of €300. A sample of this form and instructions on how to complete it are contained in [Annex 2](#).

#### **4. Goods valued in excess of €1,000**

An electronic customs declaration is required for imports of a declared value of more than €1,000. In these cases, Revenue at the postal depot will send a notice of arrival to the addressee asking them to clear the goods. If you are not connected to Revenue's DTI system you may employ a customs clearance agent to clear your goods through Customs on your behalf although they will charge for their service.

NOTE: From November 2020, An Post must declare consignments at import using Revenue's new [Automated Import System \(AIS\)](#).

#### **5. Import charges explained**

Import charges may comprise of Customs Duty, Excise Duty and VAT. Occasionally Anti-Dumping Duty and/or Countervailing Duty may also apply. You will find further information in [Buying goods online for personal use](#) on the Revenue website.

**Customs Duty** is normally calculated as a percentage of the value of the goods. The rate of customs duty that applies depends on the type of goods and the country of origin. Customs Duty is charged on the price paid for the goods including local sales taxes plus postage, packaging and insurance costs.

You will find further information on rates in [TARIC](#) on the EU Commission website.

Alternatively, you can:

- contact [Classification, Origin and Valuation Unit](#)
- use [MyEnquiries](#).

**Excise Duty** is charged on alcohol and tobacco products and is separate from Customs Duty. The Excise Duty on wines and spirits depends on the volume of alcohol and whether wine is still or sparkling. Excise Duty on cigarettes is based on a percentage of the recommended retail price combined with a quantity charge. Excise Duty on other tobacco products is based on the net weight. You will find information on the current rates of Excise Duty in [Excise Duty rates](#) on the Revenue website.

**Value Added Tax** is charged on goods at the point of importation at the same rate that applies to similar goods sold in Ireland. The value of the goods for the purpose of calculating the amount of VAT payable at import is their value for customs purposes, as described above. This is increased by the amount of any duty or other tax (but not including VAT). Further information may be obtained from your [Revenue Office](#). Alternatively, you will find [VAT Rates](#) on the Revenue website.

**Anti-Dumping Duty** is imposed by the European Commission and applies to goods that are sold in the EU at prices substantially lower than their normal value. The purpose of Anti-Dumping Duty is to protect EU industry from the possible damage that is caused by the dumping of low priced goods on the EU market.

**Countervailing Duty** is similar to Anti-Dumping Duty but applies to goods that have benefitted from Government subsidies in their country of origin or export. This results in goods being imported into the EU at prices substantially lower than the normal commercial value. Again, it is normally charged as a percentage of the value of the goods plus postage, packaging and insurance.

## 6. **An Post Handling fee**

Any package that attracts import charges will also incur an An Post handling fee which is currently €10.

## 7. Examples of how to calculate duties

The following table shows how to calculate import charges:

Goods	Invoice Price	Postage and Insurance	Value for Customs Purposes	Customs Duty	Value for Vat Purposes	VAT	An Post Handling Fee	Total Charges	Total Cost
Designer Jeans	\$235 €173	\$18 €13	€186	12% €22.32	€208.32	23% €47.91	€10	€80.23	€266.23
Digital Camera	\$410 €301	€45 €33	€334	0% 0	€334	23% €76.82	€10	€86.82	€420.82
Shoes	\$120 €88	\$15 €11	€99	17% €0	€99	23% €22.77	€10	€32.77	€131.77


## 8. Exchange Rates

You will find information on the latest exchange rates in [Exchange Rates](#) on the Revenue website. These rates, which are governed by EU legislation, are updated monthly.

## 9. How do you pay the relevant charges?

An Post will attach a customs docket, similar to that shown below, to your package with details of the amount of import charges owed. You must pay this amount to An Post before they will release your package to you.

**Custom Docket / Duilín Custaim**




Goods imported from outside the EU with a value over €22, for VAT purposes, and €150, for import duty purposes, are subject to Customs charges.  
Import duty is calculated on the customs value of a consignment. The customs value is the cost of goods plus postage, packaging & insurance. VAT is calculated on the customs value plus any import duty amount.

**Charges to be collected**

**Total to be Collected** €

CE 84

**THIS IS YOUR OFFICIAL RECEIPT** 

## 10. Can you query a customs charge?

Yes. If you have a query on a specific customs charge you should contact Revenue at the postal depot which processed your package, details of which are shown on the customs docket. You will need the following details of your package:

- the parcel number;
- the sender's declaration;
- and
- the part of the packaging with your address on it.

Alternatively, you can return your parcel to the postal depot for reassessment.

Email contact details for the customs parcel depots are as follows:

Athlone Mail Centre - [amc@revenue.ie](mailto:amc@revenue.ie)

Dublin Mail Centre - [dmc@revenue.ie](mailto:dmc@revenue.ie)

Dublin Parcel Hub - [dph@revenue.ie](mailto:dph@revenue.ie)

## 11. Consignments of Negligible Value (€22)

You can import consignments with an intrinsic value of €150 or less from outside the EU without payment of Customs Duty. (Intrinsic value is the value of the goods alone and does not include insurance and freight). You can import consignments with a total customs value of €22 or less without payment of VAT. (Customs value or CIF value is the intrinsic value of the goods plus insurance and freight, which includes postage costs). **However, there is no relief for importations of tobacco, tobacco products, alcohol products, perfumes or toilet waters irrespective of their value.**

NOTE: Until 30<sup>th</sup> June 2021, no import VAT is due to be paid for goods with a customs value below €22 imported into Ireland. This exemption is abolished as of 1<sup>st</sup> July 2021. Thus, from 1<sup>st</sup> July 2021, all goods entering the EU will be subject to VAT irrespective of their value.

Currently, if the VAT payable is €6 or less it will not be collected. No similar rule applies in the case of Customs Duty or Excise Duty.

NOTE: This exemption is abolished as of 1<sup>st</sup> July 2021. Thus, from 1<sup>st</sup> July 2021, all goods entering the EU will be subject to VAT irrespective of the amount due and all VAT will be collected.

The duty-free allowances referred to in the following information notices do not apply to postal importations:

- [Information for travellers arriving in Ireland from Member States of the European Union](#)
- [Information for travellers arriving in Ireland from countries outside of the European Union.](#)

In order to qualify for the duty-free allowances for travellers you must accompany the goods.

## 12. Are there import charges on gifts?

Gifts valued up to **€45** correctly declared, sent from a private person outside of the EU to another private person within the EU:

- with no commercial intent  
and
- of an occasional nature, such as a birthday or anniversary

are allowed relief from payment of Customs Duty and VAT.

NOTE - gift consignments of alcohol, tobacco products, perfume and toilet waters are allowed relief, within specific allowances, from Customs Duty only. There is no relief from Excise Duty or VAT.

These allowances are shown in the table below:

Type of Goods	Allowances
Tobacco Products	<ul style="list-style-type: none"><li>• 50 cigarettes; or</li><li>• 25 cigarillos (cigars with a maximum individual weight of 3 gms); or</li><li>• 10 cigars; or</li><li>• 50 gms of tobacco; or</li><li>• A proportional assortment of the different products.</li></ul>



Alcohol	<ul style="list-style-type: none"> <li>• 1 litre of distilled beverages and spirits over 22% volume; or</li> <li>• 1 litre of fortified or sparkling wine, and some liqueurs of 22% volume or less; and</li> <li>• 2 litres of still wine.</li> </ul>
Perfume and toilet waters	<ul style="list-style-type: none"> <li>• 50 gms of perfume; or</li> <li>• 0.25 litres of toilet water.</li> </ul>

You will find further information on gift consignments in [Relief from Customs Duty and VAT on gifts and consignments of low value](#) on the Revenue website.

There are a number of other circumstances where relief from some or all import charges may be available. If you think your goods qualify for relief you should contact your [Revenue Office](#). In all such cases your package should be clearly marked with details of the relevant relief claimed. All supporting documents must be included in a clear plastic envelope. You should attach this to the outside of the package and mark it 'Customs Documents'.

### **13. Incomplete Declarations or undeclared goods**

If you have omitted information from your customs declaration forms this can lead to delays in receiving your package. In such cases it will need to be opened to establish if the goods are liable to import duties. Generally, Revenue will write to the addressee requesting a copy of the purchase invoice for the goods. Where this is not available you can provide a pay-pal receipt or a print-out from the internet detailing how much the goods cost. If a reply is not received within 14 days' the package may be returned to the sender.

An incorrect or false declaration may lead to seizure of your package. Therefore, it is important that you inform the sender of the necessity to complete the declaration accurately with all the necessary information.

#### 14. Prohibitions and Restrictions

Certain goods are prohibited from being brought into the country under any circumstances. Examples of these include:

- drugs
- indecent or obscene material
- weapons
- endangered species
- and
- counterfeit goods.

The attempted importation through the postal system of such goods will result in seizure. Certain other goods may only be imported with a licence issued by the appropriate authorities. For example, meat or meat products require a licence from the Department of Agriculture, Food and the Marine.

You will find a full list of prohibited or restricted items contained in [Prohibitions and Restrictions](#).

#### 15. What to do after the seizure of my goods?

Seized goods may be validly claimed by the person from whom they have been seized, or by their owner, or a person authorised by him or her. To be valid, a claim must:

- be made within one calendar month from the date of seizure
- be made in writing
- be addressed to
  - the Officer who seized the goods
  - the District Manager in whose area the goods were seized
  - or
  - Revenue, Investigations and Prosecutions Division, Áras Áiligh, Bridgend, Co. Donegal
- and
- clearly state the claimant's full name and address.

If the address of the claimant is outside of Ireland, the claimant must give the name and address of a solicitor. This solicitor must be practising in Ireland and authorised to accept service of any legal documents on their behalf.

When a valid claim is received by Revenue they may:

- offer settlement terms  
or
- institute legal proceedings for the forfeiture of the goods.

If a valid claim is not received by Revenue, the goods are by law deemed to be forfeit to the State. Revenue may then dispose of these goods.

When an excise offence is committed, in addition to seizure of the goods, the offender is liable to prosecution.

#### **16. Can you appeal a decision made by Revenue?**

Yes. If you are aggrieved by a decision made by Revenue you should outline the basis for your appeal in writing. You should enclose the related documents and forward it to the person from whom you received the written decision within 30 days of that decision. Any duty under dispute must normally be paid or secured before the appeal can be processed. You will find further information on Appeals contained in [Customs Appeals](#).

#### **17. Further information**

You will find further information on Importing Goods through the Post by:

- contacting your [Revenue Office](#)
- using [My Enquiries](#).

## Annex 1

### Annex 1 – CN22

#### Front of label

OE 77 CUSTOMS/DOUANE		CN 22
May be opened officially		(old G 1)
See instructions on the back		
Detailed description of contents Designation détaillée du contenu	Value (Customs) Valeur en Douane (specify the amount)	
Net weight Poids Net		Total
<input type="checkbox"/> Gift Cadeau	<input type="checkbox"/> Merchandise Echantillon commercial	
I certify that this item does not contain any dangerous article prohibited by postal regulations Je certifie que cet envoi ne contient aucun objet dangereux interdit par la réglementation postale		
Signature: _____		
Sender's Name: _____		
Address: _____		

#### Back of label

**"OVER €300.00: THIS TOP PART ONLY"**

**Instructions on completing form**

If the value of the contents exceeds €300.00, only the upper part of this label should be affixed to the item and customs declaration CN 23 (O.E. 55) should be completed

The contents of your item **(even if a gift or sample)** must be described fully and accurately

Non-observance of this condition may lead to delay of the item and inconvenience to the addressee, or even lead to the seizure of the item by the customs authorities abroad.

In all cases the sender's signature, name and address must be completed.

Your item must not contain any dangerous article prohibited by postal regulations



## **CN23 - Back of Label**

### **Instructions**

To clear your item, the Customs in the country of destination need to know exactly what the contents are. You must therefore complete your declaration fully and legibly. Otherwise, delay and inconvenience may result for the addressee. A false or misleading declaration may lead to a fine or to seizure of the item.

Your goods may be subject to restrictions. It is your responsibility to enquire into import and export regulations (prohibitions, restrictions such as quarantine, pharmaceutical restrictions, and so on). It is also your responsibility to find out what documents, if any, are required in the destination country. Examples of these are:

- commercial invoice
- certificate of origin
- health certificate
- licence
- authorisation for goods subject to quarantine
  - plant
  - animal
  - food products, and so on.

Commercial item means any goods that are exported or imported in the course of a business transaction. It does not matter whether or not they are sold for money or exchanged.

Give a detailed description of each article in the item, for example “men’s cotton shirts”. General descriptions, for example:

- spare parts
- samples
- food products and so on

are not permitted.

Give the quantity of each article and the unit of measurement used.

(3) and (4) Give the net weight of each article (in kg). Give the total weight of the item (in kg), including packaging, which corresponds to the weight used to calculate the postage.

(5) and (6) give the value of each article and the total, indicating the currency used (for example CHF for Swiss francs).

(7) and (8) The HS tariff number (6-digit) must be based on the Harmonised Commodity Description and Coding System developed by the World Customs Organisation. "Country of origin" means the country where the goods originated, for example were produced/manufactured or assembled. Senders of commercial items are advised to supply this information as it will assist Customs in processing the items.

Give the amount of postage paid to An Post for the item. Specify separately any other charges, for example insurance.

Tick the box or boxes specifying the category of item.

(11) Provide details if the contents are subject to quarantine (plant, animal, food products, and so on) or other restrictions.

(12), (13) and (14) If your item is accompanied by a licence or a certificate, tick the appropriate box and state the number. You should attach an invoice for all commercial items.

(15) Your signature and the date confirm your liability for the item.