

# A Guide to Customs Import Procedures



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## **1. Introduction**

### **What is this guide about?**

This guide is for anyone whether in business or not, who wishes to bring goods into Ireland from outside the European Union (EU). At present there are 28 Member States of the EU as follows: Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Republic of Croatia, Romania, Slovakia, Slovenia, Spain, Sweden and the United Kingdom.

The guide will help you to understand the procedures involved when importing goods and the customs formalities involved.

### **What does importation mean?**

In the context of this guide, importation means bringing goods into Ireland from any country outside of the EU for personal or commercial reasons.

### **Why is Revenue interested in imports?**

Revenue is responsible for controlling imports into Ireland for customs purposes and on behalf of other government departments. All goods imported into Ireland must be declared to Revenue on arrival. Among other things, customs officers make sure that any goods declared for import are moving legally and are not prohibited or restricted.

### **What goods are prohibited or restricted?**

Certain goods such as drugs, indecent or obscene material, specific weapons and counterfeit goods are prohibited from being brought into the country under any circumstances. Their attempted importation will result in seizure. You can import certain other goods 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](#) and endangered species require a licence from the [National Parks and Wildlife Service](#).

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

## **2. Overview of Importing**

### **Pre-arrival of the goods in the EU**

The carrier of the goods must lodge an electronic safety and security declaration called an Entry Summary Declaration (ENS) in advance of the arrival of the goods. This entry must be lodged at the office of first entry of the goods in the EU. You can do this by using the Import Control System (ICS). (See [Part 5](#) of this Guide for further information on ICS.)

### **Where can you import your goods?**

You can only import or land your goods at a place approved by Revenue and in the presence, or with the authority, of the proper Revenue official. Goods landed other than this are liable to forfeiture. All goods which arrive at an approved place must be presented to Revenue.

### **What places are approved?**

The following places are approved in Ireland:

- for goods imported by sea, an approved sufferance wharf – in practice, any of the main ports
- for goods imported by air, an approved customs airport (the only approved customs airports are Dublin, Cork and Shannon)
- for goods that are not cleared by Revenue at a port or airport, an approved premises such as a transit shed, container compound, a transit depot or a temporary storage premises.

## **Goods arriving through another Member State**

If your goods arrive in another EU Member State but you intend to clear them in Ireland for customs purposes, they must travel under a transit procedure. You will find further information in [Transit](#) on the Revenue website.

Transit rules will apply to your goods until they reach an approved office of destination.

## **What must you do when the goods arrive?**

Once your goods arrive at an approved place they must be presented to Revenue by the person who brought the goods into the State. “Presented” means informing Revenue, usually in the form of a manifest, that the goods have arrived and are available for customs control.

## **What happens once goods are presented to Revenue?**

Once the goods are presented to Revenue at the place of landing or are removed to an approved premises, they may be assigned to a customs procedure or brought to a temporary storage facility (maximum duration 90 days).

## **What are customs procedures?**

The following are customs procedures:

- release for free circulation
- transit
- customs warehousing
- temporary admission
- end-use
- inward processing
- outward processing
- export.

### **Can you employ an agent to work on your behalf?**

You can appoint a representative to work on your behalf. The type of representation may be either direct or indirect. Direct representatives act in the name of and on behalf of another person. Indirect representatives act in their own name but on behalf of another person.

### **How are Customs Duties set?**

The Customs Duty rates charged on goods imported from outside of the EU are set out by the EU Commission in a Regulation known as the Combined Nomenclature (CN). These duty rates are common across the 28 Member States of the EU. The CN is updated every year in order to take account of:

- changes in requirements relating to statistics and commercial policy
- to fulfil international commitments
- and
- to allow for technological and commercial developments.



### 3. Declaring Goods for Customs purposes

#### **How do you make a declaration?**

Goods imported into the EU must be declared to Revenue electronically through the Direct Trader Input (DTI) facility. This system allows importers or their agents to clear consignments at import by lodging an electronic customs declaration to Revenue. Further information on this system is available in [Direct Trader Input \(DTI\)](#) on the Revenue website.

#### **What are the main features of the electronic customs declaration?**

Two of the most important pieces of information required in the electronic customs declaration are the:

- commodity code (also called tariff heading, tariff code, classification code or harmonisation (HS) code)  
and
- customs procedure code.

These pieces of information have a significant impact on the duty due and how the consignment will be treated.

#### **Commodity code**

The commodity code used for imports is a ten-digit number. This corresponds to a description of the goods being imported. Every product has a unique commodity code. This code determines the correct rate of duty. You will find information about commodity codes in [TARIC](#) on the EU commission website. TARIC is a database managed by the European Commission and used by all Member States. This database allows you to search for a commodity code by submitting a description or part description of the product in question. You may also input a tariff code and find information on the duty rate, the product's description or any restrictions that may

apply to the product. Alternatively, you can contact our Classification, Origin and Valuation Unit. This unit will offer an opinion on the classification of your product. You can also apply for [Binding Tariff Information \(BTI\)](#) which is a tariff classification decision that is legally binding throughout the EU.

Contact details for Classification, Origin and Valuation unit:

- telephone - + 353 1 738 3676 – 9:15 to 17:00 Monday to Friday (except Public Holidays)
- Address – Customs Division, Government Offices, St. Conlon’s Road, Nenagh, Co. Tipperary, E45 T611.
- [MyEnquiries](#).

### **Customs procedure code**

The customs procedure code describes the procedure or regime under which the goods are to be placed. It is required on all electronic customs declarations. You will find a full list of procedure codes in [AEP trader guide - appendix 18](#) on the Revenue website.

### **Valuation declaration forms (G563 or G563A)**

In general, a [valuation declaration \(G563\)](#) must be completed for every import consignment valued in excess of €20,000, in addition to the completion of the electronic customs declaration. If you buy goods regularly from the same supplier, instead of completing a declaration every time you import a consignment, you can register a long-term declaration [\(G563A\)](#) at your Revenue office. The long-term declaration of value will remain valid for a period of three years as long as the particulars remain the same. You can get further information from [origin&quotasection@revenue.ie](mailto:origin&quotasection@revenue.ie).

## **Rates of Exchange**

Invoices declared in currencies other than euro must be converted to euro to correctly assess the amount of import duty due. You will find information on the latest exchange rates in [Exchange rates](#) on the Revenue website. These rates are updated monthly.

## **What charges may be payable?**

The following Import charges may be payable:

- Customs Duty
- Excise Duty
- VAT
- Anti-Dumping Duty
- Countervailing Duty.

## **How are these charges calculated?**

Customs Duty is normally calculated as a percentage of the value. The percentage varies depending on the type of goods and the country of origin. Customs Duty is charged on the price paid for the goods plus shipping, packaging and insurance costs to the place of introduction into the EU. Further information on rates of Customs Duty may be obtained from [TARIC](#) on the EU Commission website or by contacting Classification, Origin and Valuation Unit.

Excise Duty is charged on alcohol, tobacco and oil products and is in addition to 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. Excise Duty on oil is charged per 1,000 litres and is dependent on the type of oil (light oil, heavy oil, liquefied petroleum gas or substitute fuel). You will find information on the current

rates of Excise Duty in [alcohol products tax](#) and [tobacco products tax](#) on the Revenue website.

VAT is charged at the point of importation at the same rate that applies to similar goods sold in this country.

The value of imported goods for VAT purposes is their value for customs purposes increased by:

- the amount of any Customs Duty, Anti-Dumping Duty, Excise Duty (excluding VAT) payable in relation to their importation
- any transport, handling and insurance costs between the place of introduction into the EU and the State
- onward transportation costs to the place of final destination, if known, at the time of importation.

Further information may be obtained from your Revenue office. A detailed list of [VAT rates](#) is available on the Revenue website.

Anti-Dumping Duty is imposed by the European Commission. It is imposed to protect EU industry from the possible damage that is caused by the dumping of low priced goods on the EU market. It is normally charged as a percentage of the value of the goods plus shipping, packaging and insurance.

Countervailing Duty is similar to Anti-Dumping Duty. It applies to goods that have benefited from government subsidies in their country of origin or export. This can result in goods being imported into the EU at prices substantially lower than the normal value. It is usually charged as a percentage of the value of the goods plus shipping, packaging and insurance. You will find further information on both Anti-Dumping and Countervailing duties in [Anti-Dumping and Countervailing Duties](#) on the Revenue website.

## Examples of how duties are calculated

The following table shows how import charges are calculated on consignments of goods.

Goods	Invoice Price	Shipping and Insurance	Value for Customs Purposes	Customs Duty %	Value for VAT Purposes	VAT %	Total Charge	Total Cost
Digital Cameras	€300	€33	€333	0% 0	€333	23% €76.59	€76.59	€409.59
Adult Footwear	€450	€56	€506	17% €86.02	€592.02	23% €136.16	€222.18	€728.18

### How do you pay the relevant charges?

Once your electronic customs declaration has been lodged and accepted by Revenue, payment must be secured before your goods are released. You can make payment by using:

- the deferred payment (bank direct debit) scheme  
or
- the electronic fund transfer method.

You should indicate on the electronic customs declaration whether payment is to be made by means of deferred payment or otherwise.

You will find further information about paying your charges in [AEP payment methods](#) on the Revenue website.

### What documents should accompany your declaration?

In general, when you use DTI and submit your declaration electronically, you must retain accompanying documents for customs inspection or audit for a period of three years. This three year period runs from the end of the year in which the goods are released from Revenue control.

Examples of supporting information required are:

- the invoice on which the customs value of the goods is declared
- a value declaration on Form C&E No. G563
- documents required for preferential trade agreements or other reliefs from duty (for example origin documents and bills of lading)
- other documents required under provisions governing the release for free circulation of the goods, for example import licences (see [Prohibitions and restrictions](#)).

### **Can you obtain relief from payment of duties?**

Yes. There are a number of situations where you can claim full or partial relief from payment of import duties. Such relief can either be on a temporary or permanent basis, depending on the circumstances.

The following are examples of circumstances where there is permanent relief from the payment of import charges:

- transfer of residence
- inheritance of goods
- students goods
- medical equipment
- diplomatic privilege
- trade promotion material
- coffins and funerary urns.

You will find further details and the rules and procedures that apply in [personal reliefs](#), and [business reliefs](#) on the Revenue website.

[Temporary Admission Relief](#) is covered later in this guide.

If you need further information you should contact Authorisations and Reliefs Unit, Customs Division, Government Offices, St. Conlon's Road, Nenagh, Co. Tipperary, E45 T611. Telephone: + 353 1 738 3676.

## 4. Simplified Procedures

### General

The term simplified procedures covers various forms of simplification which may be granted to traders in relation to the completion of declarations and the presentation of documents and goods at importation. There are two main types of simplified import procedures which require authorisation as follows:

- Entry in the Declarants Records (EIDR)  
and
- simplified declaration procedure.

You will find further information on simplified procedures and how to apply in [simplified customs procedures](#) on the Revenue website or by contacting [aeo@revenue.ie](mailto:aeo@revenue.ie).

## 5. Electronic Customs

### General

All your interaction with Revenue for customs purposes is done electronically. The following electronic systems are the most relevant to imports:

- Automated Entry Processing (AEP)
- Import Control System (ICS)
- Arrivals system
- Electronic Manifest System (EMS)
- Economic Operators' Registration and Identification system (EORI)
- Authorised Economic Operator programme (AEO).

### Automated Entry Processing (AEP)

AEP is Revenue's electronic system which deals with the validation, processing, duty accounting, control and clearance of customs declarations at both import and export.

The system also checks data format, calculations, validations, preferential rates, prohibitions and restrictions, and verifies that sufficient credit is available in a trader's account before clearing the declaration and allowing release of the goods.

The main elements of AEP are:

- the submission of customs declarations through Direct Trader Input (DTI)
- the management of the workflow for the clearance of the goods (from acceptance to release)  
and
- the management of certain post-clearance processes (for example supplementary declarations, corrections, discharge).

You will find further information about AEP in the [AEP Trader Guide and Appendices](#) on the Revenue website.



## **Import Control System (ICS)**

The Import Control System (ICS) is used to process electronic pre-arrival declarations. It is mandatory for carriers to provide Revenue with advance information for the purpose of safety and security risk analysis. This is done by lodging an entry summary declaration (ENS) for goods being brought into the customs territory of the Union. There are certain goods for which an ENS will not be required for example goods contained in travellers' personal baggage, goods entering by pipeline, letters, postcards and printed matter. The ENS must be lodged electronically using ICS at the customs office of first entry. The responsibility for lodging it lies with the carrier although it may be lodged by a representative of the carrier. You will find further information on ICS in the [Import Control System Trader Guide](#).

## **Arrivals system**

The electronic arrivals system records the scheduled and real-time arrival information for all aircraft and ships arriving in Ireland. This information is received from:

- the Dublin Airport Authority (DAA) for air traffic
- the Department of Transport, Tourism and Sports (DTTAS) for sea traffic.

The system interfaces with AEP for the purpose of notifying AEP of the Actual Time of Arrival (ATA) of these aircraft and ships. Traders should continue to provide the Estimated Time of Arrival (ETA) in their declarations. Routings will not issue until the ATA has passed.

## **Electronic Manifest System (EMS)**

If you operate a sea-going vessel or an aircraft that is carrying the following types of goods into or out of Ireland, you must lodge a manifest for that vessel or aircraft using the eManifest system:

- non-European Union (EU) goods
- or**

- EU goods that are part of a mixed load with non-EU goods.

The eManifest system (EMS) interfaces with the arrivals system and the Automated Entry Processing (AEP) system to process customs declarations lodged by or on behalf of importers and exporters. You will find further information about EMS in the [Electronic Manifest Trader Guide](#).

### **Economic Operators' Registration and Identification System (EORI)**

The Economic Operators' Registration and Identification System (EORI) is a system which allocates a unique reference number to every trader who interacts with the customs authorities in any Member State of the EU. This reference number is valid throughout the EU and serves as a common reference number for the trader's interaction with the customs authorities of any Member State. The EORI is used by traders in all import and export declarations. You will find further information about how to register in [Economic Operator's Registration and Identification \(EORI\)](#) on the Revenue website.

## **6. Authorised Economic Operator (AEO)**

### **What does (AEO) status mean and how can it benefit me?**

AEO status is a certified standard authorisation issued by customs administrations in the European Union (EU). It certifies that a business has met certain standards in relation to:

- safety and security
- systems to manage commercial records
- compliance with customs rules
- financial solvency
- practical standards of competence or professional qualifications.

This is primarily a trade facilitation measure that recognises reliable operators and encourages best practice in the international supply chain.

### **What are the benefits of AEO status?**

- AEOs may lodge entry summary declarations using the reduced data requirements with regard to safety and security.
- AEOs are recognised worldwide as safe, secure and compliant business partners in international trade.
- AEOs are given a lower risk score in risk analysis systems when profiling.
- If physical controls are to be conducted, AEOs will be given priority treatment.
- Mutual recognition of AEO programs under Joint Customs Co-operation Agreements can result in faster movement of goods through third country borders.
- AEOs are in a stronger position to benefit from simplified procedures.

Because AEO traders have increased safety and security standards they may also benefit from:

- reduced theft and losses
- fewer delayed shipments

- improved planning
- improved customer loyalty
- reduced security and safety incidents
- reduced crime and vandalism
- improved security and communication between supply chain partners.

### **Are there different types of AEO authorisation?**

Yes. There are three different types of AEO authorisation as follows:

- AEO authorisation – customs simplifications - this allows economic operators to benefit from simplifications provided for under the customs rules.
- AEO authorisation – security and safety - this allows economic operators to benefit from facilitations of customs controls relating to security and safety at the entry into the customs territory of the EU.
- AEO authorisation – customs simplifications and security and safety - this allows economic operators to benefit from both customs simplifications and facilitations as described above.

### **How do you apply for AEO status?**

Application for AEO status is open to all economic operators established within the EU. An economic operator is a person who in the course of his business is involved in activities covered by customs legislation.

Economic operators must meet the following qualifying criteria to be granted AEO status:

- have an appropriate record of compliance with customs requirements
- have a satisfactory system of managing commercial and, where appropriate, transport records which allow appropriate Revenue controls
- have proven financial solvency
- have appropriate security and safety standards.

Application and further information may be obtained by contacting [aeo@revenue.ie](mailto:aeo@revenue.ie).

## 7. Special Procedures

### What are special procedures?

Customs special procedures allow goods to be imported for a specific purpose, without payment of part or all of the import duties. The goods must remain under customs control until the conditions of the particular procedure are fulfilled.

The following paragraphs describe the various special procedures, their advantages to you as a trader and how to apply.

### End-use

#### What is End-use?

End-use is a special procedure which allows certain goods to be entered into free circulation in the EU at a reduced or zero rate of duty. The goods must be put to a prescribed use and within a set time. This procedure is designed to facilitate trade and ease of movement of goods within the EU.

#### How can you get End-use relief?

End-use is granted only to natural or legal persons established in the EU. In order to get this relief, the importer must apply for an authorisation. The importer must also keep records of the goods and their treatment. If the goods are not put to the prescribed end-use, duty will be payable.

The relief applies to **Customs Duty** only and does not apply to any VAT, Excise Duty, Anti-Dumping Duty or Countervailing Duty that may be payable.

#### How to apply for end-use and further information

You should make your application for end-use electronically using the [Customs Decisions System \(CDS\)](#). You will find further information on the goods that are eligible and the application process in [End-use](#) on the Revenue website. If you need

further information about end-use you should contact Authorisations and Reliefs Unit, Customs Division, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, E45 T611. Telephone: + 353 1 738 3676, email [revcep@revenue.ie](mailto:revcep@revenue.ie).

## **Inward Processing**

### **What is Inward Processing?**

Inward Processing (IP) is a special procedure which allows non-EU goods to be imported into the EU for processing with all duties suspended. National charges such as VAT and Excise Duty are also suspended under this procedure. The finished product must be:

- released for free circulation in the EU
  - re-exported outside the EU
- or
- destroyed.

A process can be anything from repacking or sorting goods to the most complicated manufacturing. The IP procedure may also be availed of where imported goods are subject to certain EU commercial policy measures.

### **How can you get Inward Processing relief?**

IP is granted only to natural or legal persons established in the EU. You must be authorised to use the inward processing procedure. Import duties payable are suspended at importation on condition that security is provided in the form of a guarantee to cover the unpaid duty.

Authorisations are issued to the person who processes the goods or arranges for them to be processed on their behalf. If you subcontract processing, the subcontractor must either hold their own authorisation or be named on your authorisation.

If an application, including processing on your behalf by other companies, is approved you will be the authorisation holder. Other companies included as operators on your authorisation may only receive, process, dispose of or transfer IP goods as specified in your authorisation.

## **Applications and further information**

You should make your application for inward processing electronically using the [Customs Decisions System \(CDS\)](#).

You will find further information on the IP procedure and the application process in [Inward processing](#) on the Revenue website. If you need further information about inward processing you should contact Authorisations and Reliefs Unit, Customs Division, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, E45 T611. Telephone: + 353 1 738 3676, email [revcep@revenue.ie](mailto:revcep@revenue.ie).

## **Outward processing**

### **What is outward processing?**

Outward processing (OP) is a special procedure which allows EU goods to be temporarily exported to a non-EU country for processing or repair. The products resulting from the process may be released for free circulation in the EU with total or partial relief from import duties. OP allows businesses to take advantage of more competitive labour costs outside the EU, while encouraging the use of EU produced raw materials to manufacture the finished products. Goods may also be temporarily exported to undergo processes not available within the EU.

### **How can you get outward processing relief?**

Outward processing is granted only to natural or legal persons established in the EU. You will need an authorisation and you must be the person carrying out the process or arranging for it to be carried out.

OP may not be used for EU goods:

- whose export gives rise to a refund or remission of import duties
- which, prior to export, are released for free circulation wholly free of import duties by virtue of their use for particular purposes, for as long as the conditions for granting relief continue to apply
- whose export gives rise to export refunds or other amounts under the Common Agricultural Policy or in respect of which a financial advantage other

than these refunds or other amounts is granted under that policy because of the export of the goods.

### **Applications and further information**

You should make your application for outward processing electronically using the [Customs Decisions System \(CDS\)](#).

You will find further information on the OP procedure and the application process in [Outward processing](#) on the Revenue website. If you need further information about outward processing you should contact Authorisations and Reliefs Unit, Customs Division, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, E45 T611. Telephone: + 353 1 738 3676, email [revcep@revenue.ie](mailto:revcep@revenue.ie).

### **Customs warehousing**

#### **What is customs warehousing?**

Customs warehousing is a special procedure, which provides for storage in a customs warehouse of:

- non-EU goods without such goods being subject to import duties or commercial policy measures
- non-EU goods entered to another suspensive arrangement and discharged into the warehousing procedure before being re-exported from the EU or released to free circulation.

A customs warehouse is any place approved by and under the supervision of Revenue where goods may be stored under the prescribed conditions. It can be one of the following:

- **A public warehouse type I** - the responsibilities for the procedure are undertaken by both the holder of the authorisation and the trader using the procedure.
- **A public warehouse type II** - the responsibilities for the procedure can be undertaken by the trader using the procedure.



- **A private warehouse** – this is reserved for the warehousing of goods only by the holder of the authorisation.

### **How can you operate a customs warehouse?**

Warehousing is granted only to natural or legal persons established in the EU. You must be authorised to operate a customs warehouse. The warehouse operator must keep records of all goods entering and leaving the customs warehouse. These records must contain all the information necessary for the proper application and control of the warehousing procedure. The records system must be approved by Revenue in advance of authorisation and must:

- show all goods under the warehouse procedure
- ensure control of any stock movements
- provide sufficient detail to assess Customs Duty where it applies
- enable checks to be carried out by Revenue.

### **Applications for warehousing and further information**

You should make your application for warehousing electronically using the [Customs Decisions System \(CDS\)](#).

Your application must be accompanied by:

- a map or drawing of the premises
- proof that an economic need for warehousing exists  
and
- evidence that the applicant is established in the EU and can provide the necessary guarantees to cover the risk associated with the storage of the goods.

Conditions of approval will apply. The procedure must be capable of being supervised and monitored without disproportionate official cost.

You will find further information on the warehousing procedure and the application process in [Warehousing](#) on the Revenue website. If you need further information about warehousing you should contact Authorisations and Reliefs Unit, Customs

Division, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, E45 T611.  
Telephone: +353 1 738 3676, email [revcep@revenue.ie](mailto:revcep@revenue.ie).

## Temporary admission

### What is temporary admission?

Import duties can be suspended when certain goods are imported to the EU for a temporary period.

Some examples of temporary admission relief are as follows:

- goods coming in for an exhibition
- goods coming in for your firm to test (but not for destruction)
- sample goods to show to prospective buyers
- animals imported for training, breeding, veterinary treatment or competitions.

The duty relief will depend upon the type of goods being imported and the purpose of their importation. Traders using the temporary admission procedure must comply with the following conditions:

- Security must be provided in the form of:
  - a valid [ATA Carnet](#)
  - a cash deposit (refundable when the goods are re-exported)
  - a guarantee from an approved insurance company or a bank licensed by the Central Bank to carry out insurance business. You can apply to use a guarantee by using the [Customs Decisions System \(CDS\)](#).
- The maximum period of temporary admission permitted is 24 months. However, where an ATA carnet covers the goods, they must be re-exported within the period of validity of the carnet.
- It must be possible to identify the goods at re-exportation. For this purpose Revenue may apply marks or seals to them at the time of importation.
- The goods must be re-exported under Revenue control.

The relief does not apply to goods subject to a prohibition or restriction except under licence or authorisation issued by the appropriate authority and presented at importation.

### **How can you apply for temporary admission?**

The goods should be presented to Revenue at importation. Where an ATA carnet is used, the itemised lists on the reverse of the relevant importation voucher should be completed, indicating clearly the items that are being imported. The Revenue official will stamp and sign the importation voucher and counterfoil, remove the importation voucher and will also insert the final date for re-exportation of the goods and return the carnet to the importer.

In all other cases you should make your application using an electronic import declaration. Security must be provided in the form of a guarantee or cash deposit. The goods must be available for examination at the point of importation.

The ATA carnet or an electronic export declaration must be produced with the goods when they are re-exported.

### **Further information**

You will find further information about temporary admission rules, procedures and the eligible goods in [Temporary admission](#) on the Revenue website. If you need more information about temporary admission you should contact Authorisations and Reliefs Unit, Customs Division, Government Offices, St Conlon's Road, Nenagh, Co. Tipperary, E45 T611. Telephone: + 353 1 738 3676, email [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie).

## 8. Miscellaneous Issues

### Preferential Trade Agreements

The EU has entered trade arrangements with certain non-EU countries. These agreements allow EU exports to enter the markets of these countries at a reduced or nil rate of duty. They also allow imports from these countries into the EU at a reduced or nil rate of duty. The EU has signed preferential trade agreements with the following countries:

Albania	Macedonia (FYR)
Algeria	Mexico
Andorra	Melilla
Bosnia-Herzegovina	Moldova
Canada	Montenegro
Ceuta	Morocco
Chile	Nicaragua
Colombia	Norway
Costa Rica	Panama
Ecuador	Peru
El Salvador	Serbia
Faroe Islands	South Africa
Georgia	South Korea
Guatemala	Switzerland
Honduras	Syria
Iceland	The Palestinian Authority of the West Bank and Gaza Strip
Israel	Tunisia
Jordan	Turkey
Kosovo	Ukraine
Lebanon	African, Caribbean and Pacific (ACP) countries
Liechtenstein	EU Overseas Countries and Territories (OCT)
	Generalised System of Preferences (GSP) countries

## **Origin Certification**

In order to qualify for preferential duty, goods must meet the following conditions:

- They should satisfy the product-specific origin rules in the relevant preferential trade agreement.
- They must be accompanied by documentary evidence of origin such as:
  - an EUR1 certificate
  - a specific declaration on origin made on an invoice or another commercial document identifying the goods
  - an ATR certificate in the case of Turkey.
- The goods must be transported directly from the export to the import market.

You will find further information in [Preferential and non-preferential origin](#) on the Revenue website.

## **Generalised System of Preferences (GSP)**

The Generalised System of Preferences is a scheme which allows products originating in certain developing countries to be given preferential access to the markets of the EU. Preferential treatment is given in the form of reduced or zero rates of Customs Duties. The GSP scheme is specifically designed to benefit certain developing countries by giving them vital access to EU markets.

A certificate of origin Form A is the documentary evidence required to claim preferential treatment (reduced or zero rate of duty) on importation into the EU. The Form A is issued by the competent government authority in the exporting country. It is provided by the exporter to the importer in the EU. It will normally accompany the goods.

You will find further information in [Generalised System of Preferences \(GSP\)](#) on the Revenue website.

## **Registered Exporters System (REX)**

The REX system provides for certification of origin on imports into the EU from certain countries under the GSP. It also provides for the certification of origin on preferential origin exports from the EU to Canada. It allows a registered exporter to certify preferential origin by including a specific declaration on the invoice or another commercial document identifying the exported products. GSP countries are progressively introducing REX from 1 January 2017 until the end of June 2020. You will find further information in [Registered Exporters System \(REX\)](#) on the Revenue website.

**You will find rates of duty in [TARIC](#) on the EU Commission website.**

## **Tariff quotas**

A tariff quota is a limited amount of a particular product, which may be imported during a specified period with a reduced or zero rate of Customs Duty.

You will find further information in [Tariff quotas](#) on the Revenue website.

## **Returned goods relief**

### **What is returned goods relief?**

Returned goods are goods which have been exported from the EU and are subsequently re-imported free from payment of import duties. To qualify for relief the goods must be re-imported within three years from the date of export and must be in the same state as when they were exported. Returned goods relief can be used if your overseas customer returns goods to you because they are damaged or are not what they originally ordered.

### **How can you get returned goods relief?**

You do not need an authorisation to obtain returned goods relief. However, in order to support your claim for returned goods relief, you must be able to prove to Revenue that the goods are those which were originally exported from the EU. You must also establish their “duty status” at the time of original export. You will find

further information about returned goods in [Goods re-imported into the European Union \(EU\)](#) on the Revenue website.

### **Your goods have been seized what can you do?**

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 or to the District Manager in whose area the goods were seized or, to Revenue, National Prosecutions and Seizures Office, Áras Áiligh, Bridgend, Co. Donegal
- 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 practising in Ireland who is authorised to accept service of any legal documents on his or her behalf.

When a valid claim is received, Revenue may:

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

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

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

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

Where Revenue proposes to take a decision that will adversely affect a person (for example a refusal of an authorisation), that person must be given an opportunity to

express their point of view before the decision is taken. This principle is known as “right to be heard”. If this principle is availed of and the decision remains the same, it may be appealed. In such an event, Revenue will inform the person affected of this fact and outline the appeal procedures to him or her at the time of refusal.

When making an appeal you should set out in writing the basis for your appeal. 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. You should note that the lodging of an appeal does not suspend the collection of customs debt. You will find further information in [Customs appeals](#) on the Revenue website.

### **Further information**

If you need further general information about customs import procedures, you should contact us by:

- email at [importpolicy@revenue.ie](mailto:importpolicy@revenue.ie)
- [MyEnquiries](#)
- Telephone at + 353 1 738 3676.