

## eCustoms Helpdesk Notification

Number:	Ref: 23/2021
Subject:	Payments for customs import declarations
Who should read:	All those involved importing goods
Related Notification:	eCustoms Helpdesk Notifications Ref: <a href="#">032/2020</a> , <a href="#">036/2020</a> and <a href="#">04/2021</a>
Issued by:	eCustoms Helpdesk
Queries to:	eCustoms Accounts Unit. Email: <a href="mailto:ecustomsaccounts@revenue.ie">ecustomsaccounts@revenue.ie</a>
Issue Date:	17 February 2021

### 1. Introduction

It has come to Revenue's attention that declarations for goods being imported from Great Britain (GB) are encountering some issues in relation to the payment of import duties.

### 2. Payment Options

Where import duties are due, the importer or the importer's agent pays the duties through their Customs and Excise Trader Account Number (C&E TAN) account. Funds need to be in the account to meet the amount of duty to be paid. The standard method for topping up a C&E TAN is to lodge funds using a credit or debit card, or through a Single Debit instruction. This creates a credit in the TAN account which will be reduced by the import duty payable based on the details provided in the customs import declaration. It is not possible to ring fence credit for a specific custom import declaration. Credit will be deducted as import declarations are processed and cleared.

An importer or agent may choose to have a deferred payment authorisation linked to the C&E TAN. This provides a monthly amount of credit based on a financial guarantee provided by a financial institution. This balance is reduced each month, and on the 15th day of the following month the previous months duties owed are paid to Revenue by direct debit.

**Note:** Where an agent lodges an import declaration on behalf of the importer, an authorisation from Revenue is required to allow them to use the importer's C&E TAN for payment purposes. See [customs-and-excise-clearance-agent-form](#) for further information.

Where the Agent uses their own C&E TAN to make payments on behalf of the importer, there will be an agreement between the importer and the agent as to how payment is made to the agent to pay the import duties.

### **3. Further Information**

You can make payments to your Revenue C&E TAN to cover import liabilities through ROS or MyAccount. You will find further information [here](#).

The Trade and Cooperation Agreement between the EU and the UK allows businesses to avail of a preference for zero tariffs when importing goods of UK origin. You will find information about how you can claim this preference [here](#).

Postponed accounting for VAT at the point of entry is available for Irish Customs and Excise and VAT registered importers. You will find information about how to claim postponed accounting [here](#).