

### eCustoms Helpdesk Notification

Number:	Ref: 19/2024
Subject:	<b>Provisional countervailing duty imposed on new battery electric vehicles originating in China and designed for the transport of persons.</b>
Who should read:	<b>All those involved in lodging electronic customs declarations.</b>
Related Notification:	<b>None</b>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<a href="mailto:origin&amp;quotasection@revenue.ie">origin&amp;quotasection@revenue.ie</a>
Issue Date:	<b>09 July 2024</b>

#### 1. Introduction

On 4 October 2023, the European Commission initiated an anti-subsidy investigation with regard to imports into the Union of new battery electric vehicles ('BEVs') originating in China and designed for the transport of persons. The Commission initiated the investigation on the grounds that imports of BEVs originating in China are being subsidised and are thereby causing injury to the Union industry.

#### 2. Provisional countervailing duty

As a result of the investigation, provisional countervailing duty is imposed **with effect from 5 July 2024** on imports of new BEVs, principally designed for the transport of nine or less persons, including the driver, excluding L6 and L7 categories vehicles according to [Regulation \(EU\) No 168/2013](#) and motorcycles, propelled (regardless of the number of wheels set in motion) solely by one or more electric motors, including those with an internal combustion range extender (an auxiliary power unit), falling under TARIC code 8703 80 10 10 and originating in China.

#### 3. Collection of Provisional Countervailing Duty

Collection of Provisional Countervailing Duty will be managed through Revenue's Automated Import System (AIS). Each importer of BEVs impacted by this provision is required to pay the appropriate provisional countervailing duty on account in advance of the goods being released into free circulation. Customs Duty and import VAT is also payable on the vehicles.

#### 4. For queries on this notification please contact:

Origin Section,  
Customs Division.  
Mail to: [origin&quotasection@revenue.ie](mailto:origin&quotasection@revenue.ie)