

Returned Goods Relief - Vehicles

Customs Consultative Committee

19 May 2022

Returned Goods Relief (RGR)

- ▶ Goods can be re-imported into the EU without payment of Customs Duty provided all the required conditions for RGR are met. These goods must have been
 - ▶ originally exported from the EU and re-imported to the EU within 3 years and
 - ▶ returned in the same state as originally exported out of the EU
- ▶ VAT relief only applies if the goods are re-imported by the same person who exported them from the EU
- ▶ The returned goods relief is claimed on a standard import declaration meaning full import formalities including risk analysis, examination, presentation of licenses etc.
- ▶ Supporting Documents required to prove compliance with conditions of RGR

Vehicles exported from EU to GB after 1/1/2021 and re-imported into IE

- ▶ RGR conditions applicable
 - ▶ originally exported from the EU and re-imported to the EU within 3 years and
 - ▶ returned in the same state as originally exported out of the EU
- ▶ Documentary proof of export out of EU – authenticated export declaration or INF3 (chassis number should be included)
- ▶ Confirmation from seller in GB that the vehicle is has not been altered

Vehicles moved from EU to GB before 1/1/2021 and re-imported into IE after 1/1/2021

- ▶ There will be no export declaration/INF3 for vehicles moved to GB before 1/1/2021
- ▶ The importer in Ireland must provide documentary proof to show that the vehicle was moved permanently to GB prior to 1/1/2021 e.g. the trader documents related to the shipping/transport of the vehicle
- ▶ Note - the date of permanent movement of the vehicle from the EU to GB will be earlier than the date of registration of the vehicle in GB
- ▶ Confirmation from the seller in GB that the vehicle has not been altered

Vehicles manufactured in the EU within 3 years of re-import into IE

- ▶ Any official document containing all the following information
 - ▶ the date the vehicle was manufactured
 - ▶ the details of the factory where the vehicle was manufactured (must be within EU)
 - ▶ the chassis number of the vehicle and
 - ▶ the description/technical details of the vehicle
- ▶ Some examples of documentary proof for these vehicles may include the Vehicle Identification Number, the Certificate of Conformity or an Oasis Vehicle Enquiry Report. (see eCustoms Notification 24/2021)
- ▶ Confirmation from the seller in GB that the vehicle has not been altered

Returned Goods Relief (further information)

Further information available at

- ▶ [Revenue Website - Returned Goods Relief](#)
- ▶ [eCustoms Notification 14 of 2021](#)
- ▶ [eCustoms Notification 24 of 2021](#)

or contact

customsreliefs@revenue.ie



Transfer of Residence (TOR)

- ▶ If you are transferring your normal residence from outside the EU to IE, it may be possible to claim relief from customs duty & VAT for certain personal property (including vehicles) and household effects
- ▶ You must have lived outside the EU for a continuous period of 12 months and had the goods in your possession for at least 6 months
- ▶ The Declaration for Transfer of Residence should be forwarded to Revenue two weeks in advance of the arrival of the goods
- ▶ Types of supporting documents required

TOR application by post

Where a person makes a TOR application and is forwarding their personal effects by post, they should:

- *Clearly label the parcels – “Personal Effects/Transfer of Residence Relief”*
- *Email An Post with*
 - *details of the parcels being forwarded and claiming TOR relief,*
 - *include all relevant tracking numbers*
 - *advise that customs declarations should not be completed for these parcels and*
 - *confirm that the relevant application for relief has been emailed to Customs*
- *Email the Declaration for Transfer of Residence (Form C&E 1076) with the tracking numbers for the parcels to Customs staff at the mail centre*

Transfer of Residence (further information)

Further information available at

- [Revenue Website - Transfer of Residence](#)
- [eCustoms Notification 15 of 2022](#)

or contact

customsreliefs@revenue.ie