



## DAYS TO WHICH PAYMENT OF DUTIES AND TAXES ARE DEFERRED

TYPE OF DUTY / TAX	DAY TO WHICH THE LIABILITY IS DEFERRED
EU customs duties and levies payable at import or export and Value Added Tax (VAT) payable at import (except VAT on goods subject to Alcoholic Product Tax).	Fifteenth of the month succeeding the month in which the duty / tax is payable. Where this day falls on a non-working day, the relevant day is the next working day.
Motor Vehicle Registration Tax (VRT).	Fifteenth of the month succeeding the month in which the tax is payable. Where this day falls on a non-working day, the relevant day is the previous working day.
Alcoholic Product Tax and VAT on products subject to Alcoholic Product Tax.	<ul style="list-style-type: none"> <li>• Four working days before December 25 in respect of tax payable in November.</li> <li>• Second last working day of the succeeding month in respect of tax payable during months other than November.</li> </ul>
Tobacco Products Tax (excluding such tax which is paid by Tax Stamps).	<ul style="list-style-type: none"> <li>• Four working days before December 25 in respect of tax payable in November.</li> <li>• Four working days before December 25 in respect of half of the estimated December liability.</li> <li>• Second last working day of the succeeding month in respect of tax payable in all other circumstances.</li> </ul>

To contact the eCustoms Accounting unit, please use the secure '**MyEnquiries**' service available in **myAccount** or ROS:

- sign into MyEnquiries
- select 'Add new Enquiry'
- in the 'My Enquiry relates to' section, enter 'Customs'
- in the 'More Specifically' section, enter 'eCustoms Accounts'.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.