

# Customs

## Calculating Customs Duty and VAT Worksheet



The following questions require you to calculate what Value Added Tax (VAT) and Customs Duties you owe on different consumer goods when you buy online from countries outside of the EU.

The following assumptions should be made:

- The rate of Customs Duty is 12% (rates of duty vary depending on the type of goods and their origin)
- Value Added Tax is charged at the standard rate of 23%

### Note

- If your goods have an **intrinsic value** (the value of the goods alone excluding transport, insurance, and handling charges) of **more than €150** you will have to **pay Customs Duty**.
- The **customs value** on which Customs Duty is **calculated** is the **cost of the goods plus: transport** (including postage), any **insurance** and any **handling charges** to deliver the goods to the EU.
- **VAT** is payable on goods at the **rate** that would apply if they were **bought in Ireland**. The **value of the goods** for **calculating** the **VAT** owed is the **customs value** (described above) plus any **duty** or **other tax (excluding VAT) payable** and any **transport, insurance** or **handling costs** after the goods arrive in the EU.

## Question 1



	€
Athletic trainers	199.99
Handling, transport, and insurance	15.00
Value for Customs purposes	
<b>Customs Duty (12%)</b>	
Value for VAT purposes	
<b>VAT (23%)</b>	
An Post/Courier handling fee	10.00
<b>Total Cost</b>	

## Question 2



	€
DSLR camera	949.99
Handling, transport, and insurance	10.00
Value for Customs purposes	
<b>Customs Duty (12%)</b>	
Value for VAT purposes	
<b>VAT (23%)</b>	
An Post/Courier handling fee	20.00
<b>Total Cost</b>	

## Question 3



	€
Sports watch	30.00
Handling, transport, and insurance	
Value for Customs purposes (intrinsic value is less than €150)	
<b>Customs Duty (12%)</b>	
Value for VAT purposes	
<b>VAT (23%)</b>	
An Post/Courier handling fee	3.00
<b>Total Cost</b>	