

Customs

Student Activity Worksheet

2

Solutions



1. Identify whether the following statements are true or false.

| Statement | True / False |
|---|--------------|
| 1. The European Union consists of 28 countries | False |
| 2. The European Union flag contains 12 gold stars on a white background | False |
| 3. Ireland joined the EU in 1973 | True |
| 4. There are approximately 450 million inhabitants in the EU | True |
| 5. There are 18 countries that use the euro as a currency | False |

2. Circle the correct answer in the following statements.

- a. When one country buys a good that is produced in another country, this is known as an **import** / export.
- b. There are / **are no** customs charges when goods and services are sold between EU members states.
- c. Goods that have benefited from government subsidies in their country of origin may be subject to **countervailing duty** / anti-dumping duty when sold in the EU.
- d. Customs Duty is paid on goods when their intrinsic value is **greater** / less than €150.
- e. Imported goods may also be subject to **excise duty** / stamp duty.

3. Fill in the blanks in the following sentences.

Customs is a **government** agency that regulates the flow of goods into and out of a **country**. The **Revenue** Commissioners works with other EU customs agencies to prevent the **smuggling** of goods or goods on which additional **taxes** must be paid.

EU countries are part of a common Customs **Union**. This means that each country imposes common customs duties on **imports** from outside the EU. There are no customs duties between **member** states.

- 4.** Match the terms and explanations by placing the letter of the correct explanation under the relevant number below.

| Term | Explanation |
|--------------------------|---|
| 1. Brexit | A. A tax imposed on goods imported from countries outside the EU |
| 2. European Union | B. The monetary value of a good, excluding transport, insurance, and handling charges |
| 3. Customs Duty | C. The withdrawal of the United Kingdom from the EU |
| 4. Intrinsic Value | D. Agency responsible for collecting levies imposed on imports into Ireland |
| 5. Revenue Commissioners | E. A political and economic union consisting of 27 member states |

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| C | E | A | B | D |