

Customs Charges for Official Attendance at Merchants' Request

Document last reviewed October 2018

Enquires: e-mail: centraltransitofficenenagh@revenue.ie

The purpose of this instruction is to notify all staff of an increase in the rates of charges for chargeable attendances of Revenue officers at places where they are not normally on duty or at times outside of core working hours. For the purposes of this instruction, chargeable attendances are to be determined at local operational level having regard to the nature of the duty to be performed or service to be provided. As a general rule, sufficient hours are to be provided free of charge to meet core customer requirements at each particular location.

The new rates came into effect on **1 October 2004** and are as follows: -

- €26 per hour or part of an hour for an officer's attendance outside of core working hours irrespective of the attending officer's grade. A minimum charge for two hours attendance is to apply to all requests for attendances provided outside of core working hours.
- €11 per vehicle or load examined at any Customs Facilitation Station outside of core working hours.
- €1 per mile for travel to and from a place where an officer is not normally on duty irrespective of the type of vehicle used.

Amounts received for attendances are to be entered as receipts other than duty (ROD) in the relevant local cash accounts in accordance with current accounting procedures.

General Order C & E No. 37/85 and General Order C & E No.5/68 are hereby cancelled.

The reference to a flat rate charge of £5 in paragraph 21 of General Order C & E No.5/98 is to be amended to read a flat rate of €11.

The new rates are to be advised at District level to traders or customers as soon as possible.