

Special Arrangements

This document should be read in conjunction with sections 91A and 91H of the Value-Added Tax Consolidation Act 2010

Document last reviewed June 2025



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Introduction

Prior to 1 July 2021, goods with a value of less than €22 were not subject to import VAT on importation into the EU. From 1 July 2021, this relief was abolished, and VAT became chargeable on all imports, regardless of their value.

The exemption from customs duty for imports of goods with an intrinsic value not exceeding €150 remains in place. As a result, VAT will be due on the import of all goods, while customs duties will be charged only on goods with an intrinsic value of more than €150.

In recognition of these changes, the eCommerce Package introduced changes to the manner in which import VAT due on certain imports can be accounted for from 1 July 2021.

Simplifications for the declaration and payment of import VAT on consignments where the intrinsic value of the consignment does not exceed €150 were introduced. These simplifications are:

- the Import One Stop Shop (IOSS) – a special scheme for distance sales of goods imported from third countries or third territories which allows for the declaration and payment of EU VAT due on import through a monthly IOSS return instead of the payment of the VAT to Customs at the time of importation of the goods, and
- the Special Arrangements for the declaration and payment of import VAT (the Special Arrangements).

This guidance deals with the Special Arrangements only. Additional information on the operation of the IOSS can be found in the Tax and Duty Manual [Import One Stop Shop](#).

1 Special Arrangements for VAT on Import

The Special Arrangements were introduced as a simplification for the declaration and payment of import VAT.

Where the Special Arrangements apply, only the import VAT collected from the customer has to be remitted by the declarant to the Revenue Commissioners. These arrangements can be used where neither the IOSS nor the standard VAT collection mechanism on importation are being used. This simplification is designed in particular for postal operators, express carriers or other customs agents declaring low value goods for importation.

Where the arrangements are used the [standard rate](#) of VAT will apply to all goods imported under the arrangements.

The use of these arrangements is not mandatory and any trader who wishes to avail of them must submit a formal application to Customs and await formal authorisation from them.

2 What Imports are covered by the Special Arrangements?

In order for the Special Arrangements to apply to the import of goods, the following conditions must be met:

- the goods must be in a consignment of an intrinsic value not exceeding €150
- the goods must not be subject to excise duty
- the goods must not be subject to national or EU prohibitions and restrictions
- the goods must be delivered to a customer in Ireland and the declaration must be made in Ireland, and
- the IOSS must not be used to declare and pay the VAT due on import.

2.1 What does Intrinsic Value mean?

For the purposes of the Special Arrangements, “intrinsic value”¹ means:

“(a) for commercial goods: the price of the goods themselves when sold for export to the customs territory of the Union, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s);

(b) for goods of a non-commercial nature: the price which would have been paid for the goods themselves if they were sold for export to the customs territory of the Union.”

Other costs which are not included in the value of the goods themselves, where those costs are included separately and indicated clearly on the invoice, are excluded from the calculation of the intrinsic value of the goods.

3 How do the Special Arrangements Work?

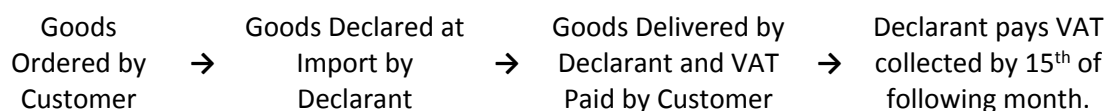
The Special Arrangements provide for the deferral of payment of import VAT collected by the declarant to the Revenue Commissioners.

Under the Special Arrangements, the declarant presenting the goods to the Revenue Commissioners at import will not pay the import VAT due at the point of

¹ As contained in COMMISSION DELEGATED REGULATION (EU) 2020/877 of 3 April 2020 amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and amending Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013, laying down the Union Customs Code.

importation. Instead, the import VAT due is collected from the customer at delivery, and the declarant will pay the VAT that they collect to the Revenue Commissioners in a monthly return.

The payment of the import VAT due is deferred until the 15th day of the month following the month in which the goods are imported. The basic sequence of events for the Special Arrangements is set out below.



For the Special Arrangements to apply, the goods must be imported into Ireland and delivered to a customer in Ireland.

Where goods are not accepted by the customer at delivery or not delivered, no VAT will be paid by the declarant to the Revenue Commissioners in relation to those goods. In those situations, the declarant must retain proof of the rejection of the goods by the consumer or proof of the failure to deliver the goods in order to justify the non-payment of VAT to the Revenue Commissioners.

All goods for which the Special Arrangements are used are subject to the [standard rate](#) of VAT.

4 Who may use the Special Arrangements?

The Special Arrangements may be used by the person presenting the goods to Customs on behalf of the person to whom the goods are to be delivered, provided that person has applied to the Revenue Commissioners to use the Arrangements. The person presenting the goods to Customs must declare his or her intention to make use of the special arrangements and to collect the VAT from the person for whom the goods are destined.

5 Application to use the Special Arrangements

Application to use the Special Arrangements must be made in writing to the eCommerce Unit, Customs Division, Dublin Castle, Dublin 2.

6 Responsibilities of the declarant

6.1 Declarations

At the time the goods are imported into Ireland, the declarant must present the goods to the Revenue Commissioners and declare his or her intention to make use of the Special Arrangements and to collect the VAT from the person for whom the goods are destined.

The goods are declared at import through the submission of a customs declaration with a reduced dataset (H7 import declaration). The VAT due is calculated using the information contained in this dataset. Where use of the arrangements is indicated in the customs declaration, the VAT rate applicable to the goods declared is the [standard rate](#).

6.2 Collection of VAT

The customer to whom the goods are destined is liable for the payment of the VAT due on the goods (at the [standard rate](#)). This VAT will be collected by the declarant from the customer.

6.3 Payment of VAT

The VAT collected by the declarant must be paid to the Revenue Commissioners by the 15th of the month following the importation of the goods.

6.4 Reporting obligations

The declarant using the Special Arrangements must file a return electronically with the Revenue Commissioners by the 15th of each month. This return contains:

- The total amount, in euro, of VAT collected during the previous calendar month. If no VAT has been collected using the Special Arrangements during a calendar month, a nil return must be filed.
- The master reference number (MRN) of relevant customs declarations where the VAT amount declared for customs purposes has been collected during the previous calendar month.
- The master reference number (MRN) of relevant customs declarations where the VAT amount declared for customs purposes has not been collected during the previous calendar month.
- The master reference number (MRN) of relevant invalidated customs declarations and the master reference number (MRN) of the original corresponding customs declaration.

6.5 Records

The person using the Special Arrangements must retain records of the transactions covered by the Arrangements, as detailed in the terms and conditions agreed with the approved operator, which are sufficiently detailed to enable the Revenue Commissioners to verify that the import VAT remitted is correct. The records are to be made available electronically to the Revenue Commissioners on request. These records must be retained for a period of 3 years from 31 December of the year during which the transaction took place.

Appendix I – Key Concepts

Consignment

Consignment means goods packed together and dispatched simultaneously by the same supplier or underlying supplier to the same consignee and covered by the same transport contract.

Intrinsic value

(a) for commercial goods: the price of the goods themselves when sold for export to the customs territory of the Union, excluding transport and insurance costs, unless they are included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s).

(b) for goods of a non-commercial nature: the price which would have been paid for the goods themselves if they were sold for export to the customs territory of the Union.

Outside the Community

Outside the Community means a state which lies outside of the European Union.