

CUSTOMS IMPORT PROCEDURES

MANUAL

APPENDICES 1-6

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Appendix 1 – Further Information

These instructions support the relevant material already in use for various procedures.

Specific instructions on these procedures can be obtained from the following:

Instructions/Guides

A Revenue Guide to Importing Goods through the Post

Anti-Dumping & Countervailing Duties

AEP Staff Guide

AEP Trader Guide

Baggage Control Examination Manual

CAP Instructions to Staff Manual

Civil Aviation Instructions

Classification of goods for Customs Purposes / Binding Tariff Information (BTI)

Customs and Excise Enforcement Procedures Manual

Customs Warehouses

End Use - Guidelines for Traders

End Use Instructions

Valuation of Imported Goods

Generalised System of Preference (GSP)

Inward Processing (IP)

NCTS - Guide to New Computerised Transit System

Origin

Outward Processing (OP)

Permanent Relief from Payment of Import Charges

Receiver of Wreck

Taric

Temporary Importation

Public Notices

CDPN1	<i>A Guide to Import Procedures</i>
CDPN2	<i>A Guide to Export Procedures</i>
PN 83	<i>Relief from Customs Duty and VAT for Samples imported from outside the European Union (EU)</i>
PN 567	<i>Relief from Customs Duty and VAT on importation of Goods from non-European Union (EU) countries for Display or Use at Exhibitions, Fairs, Meetings or Similar Events</i>
PN 1007	<i>A.T.A. Carnets - Temporary Admission and Exportation of certain goods</i>
PN 1008	<i>Temporary Admission from a country outside the European Union (EU) of Professional Equipment</i>
PN 1095	<i>Relief from Customs Duty and VAT on importation of Publicity Material from non-European Union Countries</i>
PN 1179	<i>Relief from Customs Duty and VAT on Gift Consignments and Consignments of Negligible Value Imported from outside the European Union (EU)</i>
PN 1775	<i>Relief from Customs Duty and VAT when Transferring Business Activities from a Country Outside the European Union</i>
PN 1795	<i>Temporary Admission from a country outside the European Union (EU) of Pleasure Boats and Private Aircraft</i>
PN 1821	<i>Relief from payment of Customs Duty and VAT on importation from Non-European Union Countries of trousseaux and household effects and wedding presents given on the occasion of a marriage.</i>
PN 1840	<i>Temporary Admission from a country outside the European Union (EU) of Educational and Scientific Equipment for Research or Teaching</i>
PN 1841	<i>Temporary Admission from a country outside the European Union (EU) of Medical, Surgical and Laboratory Equipment</i>
PN 1842	<i>Temporary Admission from a country outside the European Union (EU) of Sound, Image or Data Carrying Media and Publicity Material</i>
PN 1843	<i>Temporary Admission from a country outside the European Union (EU) of Goods for use in production for Export & Temporary Admission of Replacement means of Production</i>
PN 1844	<i>Temporary Admission from a country outside the European Union (EU) of certain goods for possible sale</i>
PN 1875	<i>Relief from Customs Duty and VAT when Transferring Residence from a Country Outside the European Union</i>
PN 1878	<i>Information for Travellers Arriving in Ireland from Member States of the European Union</i>
PN 1878a	<i>Customs and Excise Information for Travellers Arriving in Ireland from Countries Outside the European Union</i>
PN 1879	<i>Acquisition of Excisable Products (Duty Paid in Another Member State) for Personal Use</i>
PN 1880	<i>Consignment of Excisable Products from EU Member States for Commercial Purposes</i>
PN 1882	<i>Ordering Goods for Personal Use over the Internet or from Mail Order Catalogues</i>

and such other relevant notices or publications as may be issued from time to time on the [Revenue website](#).

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 2 - Concealment In Containers

A more recent version of this manual is available.

Appendix 3 - Request and undertaking in respect of the removal of a container to private premises for examination by Revenue.

PLEASE COMPLETE IN BLOCK CAPITALS (To be completed in duplicate)				
Container Number		Vehicle Registration No.		
Importer		Name and Address of Carrier		
Address of Private Premises				
Description of Goods		When attendance is required		
		Date	Time	
			A.M.	P.M.

To _____ the _____ Revenue _____ Officer
at _____ Station.

I, the undersigned, request permission to remove the above container, under official control, for examination at the private premises specified above. I undertake that the container will be removed direct to those premises and held there, with official seals intact, pending examination by Revenue. This request is made on the understanding that any Customs and Excise attendance charges arising will be paid.

Name of Signatory (Block Capitals)	Status of Signatory (e.g. Importer/Agent/Carrier)
Signatory's Company and Telephone Number	Signature and Date

FOR OFFICIAL USE

Request allowed			Date Stamp
All doors sealed with seals numbers:	Seal 1	Seal 2	
Rotation	Officer's Signature		

C. & E. 1021

Sec. C. & E. 667/6757/84

Appendix 4 - Release of Goods for Members of Diplomatic and Consular Corps.

Form of Application and Certificate

I certify that the goods described in the following schedule are intended exclusively for the use ofand members of his/her family and I request that delivery be allowed without payment of duty under diplomatic privilege.

SCHEDULE

Name of Shipping Company and

Reference No.

Name of importing conveyance

Date and place of arrival

Number of packages

Marks and other particulars shown

on package(s)

Details of goods

Appendix 5 - Approved Postal Depots for arrival of third country mail

Depot	Tel	Fax	E-mail
An Post Mail Centre, Clonminan Ind. Est., Fr. Browne Avenue, Portlaoise, Co. Laois	(051) 862883	(051) 862885	parcelpost@revenue.ie
Dublin Mail Centre (DMC) Oak Road, Dublin 12.	(01) 7058718	(01) 4600570	dmc@revenue.ie
An Post Mail Centre, Kilmacough Business Park, Dublin Road, Athlone, Co. Westmeath.	(090) 6471795		athlonepost@revenue.ie
Air Mail Unit, Cargo Terminal, Dublin Airport.	(01) 8080407	(01) 8445468	

Appendix 6 – Customs Foreign Parcels Warrant 1885

POST OFFICE

(4) Customs and Excise Regulations as to Parcel Post

[These Warrants are arranged in chronological sequence]

THE FOREIGN PARCELS (CUSTOMS) WARRANT, 1885. DATED JUNE 8, 1885.

Whereas by our Warrants bearing date respectively the fourteenth day of April One thousand eight hundred and eighty-five,(a) and the eighth day of June, One thousand eight hundred and eighty-five,(b) regulations have been made providing for the conveyance by post of parcels between the United Kingdom as therein defined, and British India as therein also defined, and Gibraltar, and regulations may hereafter be made providing for the like conveyance of parcels between the United Kingdom and others of Her Majesty's colonies, possessions, and dependencies beyond the seas and foreign countries respectively:

45 & 46 Vict. c. 74.

We, the Lords Commissioners of Her Majesty's Treasury, in exercise of the powers conferred on us by the fourteenth section of the Post Office (Parcels) Act, 1882, and of all other powers enabling us in this behalf, do by this Warrant, made on the recommendation of the Commissioners of Her Majesty's Customs and of Her Majesty's Postmaster General (testified by their respectively signing the same), order, direct, and declare as follows:—

1. Every parcel posted in any British colony, possession, or dependency, or in any foreign country intended to be delivered at any place in the United Kingdom, and every parcel posted in the United Kingdom and intended to be delivered in any British colony, possession, or dependency, or in any foreign country, shall be accompanied by, or have affixed to it, a declaration of such kind, and stating the contents of the parcel in such manner and form, and with such other particulars as the Commissioners of Customs and the Postmaster General may prescribe.
2. Every parcel shall either at the port of departure from or of arrival in the United Kingdom as the case may be or at such other place as the Commissioners of Customs and the Postmaster General shall direct, be produced by an officer appointed in that behalf by the Postmaster General to the proper officer of Customs, and if the officer of Customs require it shall be thereupon opened by the officer of the post office who is hereby empowered and authorised to open the same for Customs examination; and in any case where the contents of a parcel are found not to agree with the declaration which accompanies or is affixed to it, such parcel and all its contents shall be deemed to be goods dealt with contrary to the Customs Acts, and shall be sent to the Queen's Warehouse at the Custom House, London, or to such other place as the Commissioners of Customs may appoint for that purpose.

3. The officer aforesaid of the post office shall deliver to the proper officer of the Customs such entries of the contents or such other documents as the Commissioners of Customs shall prescribe.

(a) Published in "London Gazette," April 24, **1885**, p. 1856.

(b) Published in "London Gazette," June 12, **1885**, p. 2683.

4. If the addressee of a parcel addressed to the United Kingdom refuses to pay any duty payable under the Customs Acts in respect of the goods contained in such parcel, the Postmaster General may retain the parcel, and may either pay to the Commissioners of Customs the duty payable, and recover the same from the addressee or other person liable to pay the same, in the same manner as if such duty were a rate of postage, or may, at the expiration of seven days from the day on which such parcel was presented at the place of address, send the parcel to the Queen's Warehouse at the Custom House, London, or to such other place as the Commissioners of Customs shall appoint for that purpose.

5. Any parcel sent by the Postmaster General to the Queen's Warehouse or other place appointed as aforesaid, under the provisions of this Warrant, together with all goods contained therein, shall be treated as goods dealt with contrary to the Customs Acts.

6. The duties payable on goods contained in any parcel to which this Warrant applies, and which may not be sent to the Queen's Warehouse or other appointed place as aforesaid, shall be paid over by the Postmaster General to the Commissioners of Customs or their proper officers, or shall be transferred to the account of the said Commissioners at the Bank of England, at such times and in such manner as shall be from time to time agreed upon between the two departments.

7. This Warrant shall come into operation on the day after the day of its publication in the "London Gazette."(a)

Herbert J. Gladstone, R. W. Duff. Two of the Commissioners of Her Majesty's Treasury.

Dated this eighth day of June, One thousand eight hundred and eighty-five.

Charles du Cane. Fredk. Romilly. Two of the Commissioners of Her Majesty's Customs.

G. J. Shaw-Lefevre. Her Majesty's Postmaster General.

(a) This Warrant was gazetted June 12th, 1885