

Manual regarding Permanent Reliefs from Payment of Import Charges

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**Customs Procedures Branch
Nenagh**

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This manual provides a guide to the interpretation of the law governing all aspects of the Permanent Relief from Payment of Import Charges Procedure and should be read in conjunction with the relevant regulations.

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SECTION I – GENERAL

1.1 Introduction, law and definitions

1.1.1 Background

When goods are imported into, or received in Ireland, from a country outside the European Union (EU) they are liable to import charges (Customs Duty, Anti-Dumping, Countervailing and Excise Duties where applicable, and VAT) at the point of importation. However, relief is available from payment of these charges on the permanent importation of certain goods. This manual provides a guide to staff on the conditions relating to this relief, how it may be obtained and the customs procedures involved.

1.1.2 Law

VAT: European Communities (Exemption from Value-Added Tax on the Permanent Importation of Certain Goods) Regulations, 2012[S.I. No. 267 of 2012] and Council Directive No.2009/132/EC.

Customs Duty: Council Regulation (EC) No. 1186/2009 setting up a Community System of Reliefs from customs Duty.

Council Regulation (EC) No 1147/2002 temporarily suspending the customs duty on certain goods imported with an airworthiness certificate.

1.1.3 Definitions

In this manual, the following definitions shall apply:

Import Charges – means Customs duties and Value-added tax chargeable at importation.

Customs Duties – means customs duties and charges having equivalent effect (but not VAT) and also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products.

Personal Property – means any property intended for the personal use of the persons concerned or for meeting their household needs. e.g. household effects, cycles and motorcycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes. Personal Property must not be of a quantity or nature that may indicate it is being imported for commercial reasons.

Household Effects – means personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs.

Alcoholic Products – means products (Beer, wine, aperitifs with wine or alcohol base, brandies, liquors or spirituous beverages, etc.) falling within tariff heading Nos. 2203 to 2208 of the Combined Nomenclature.

Pupil or Student – means any person enrolled in an educational establishment in order to attend full-time the courses offered therein.

Outfit – means underwear or household linen as well as clothing, whether or not new.

Educational materials – means objects and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Undertaking – means an independent economic unit of production or of the service industry.

Scientific Instrument or Apparatus – means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes it possible to obtain, is mainly or exclusively suited to scientific activities.

Imported for non-commercial purposes – means intended to be used for non-profit making scientific research or educational purposes.

Therapeutic substances of human origin – means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasmic protein, human immunoglobulin and human fibrinogen).

Blood-grouping reagents – means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities.

Tissue-typing reagents – means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Basic Necessities – means those goods required to meet the immediate needs of human beings, e.g. food, medicine, clothing and bedclothes.

Samples of goods – means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

Trade fair or similar event – means:

- Exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;
- Exhibitions and events held mainly for charitable reasons;
- Exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;
- Meetings of representatives of international organisations or collective bodies; and
- Official or commemorative ceremonies and gatherings;

Products remaining – means products resulting from the examination, analysis or tests or goods not actually used.

1.2 General rules/decisions

1.2.1 Prohibitions and Restrictions

Goods subject to National or Community prohibitions or restrictions may not be imported, unless the correct licence or authorisation issued by the appropriate Authority is presented to Customs at importation. Further information may be obtained from Prohibitions and Restrictions Unit, Nenagh, e-mail rcpr@revenue.ie

1.2.2 Articles of Gold and Silver

Articles of gold or silver plate (other than those which are electroplated) which are being imported should be supported by a declaration that the goods are for private use and not for sale or exchange, on either [Form No. CU 56](#) (where they are being shipped) or Form C&E 136 (where the owner is accompanying the goods).

1.2.3 Disposal of Goods

Unless otherwise specified in the paragraphs below, goods imported free from payment of import charges may not be disposed of, hired out or lent within 12 months of the date on which the Form of Declaration was presented to Customs at the point of importation.

1.2.4 Decisions Relating to Relief

Generally, decisions relating to the granting of Relief shall be the responsibility of Customs at the point of importation. In some cases (indicated in the relevant chapters of this manual), a letter of authorisation is required from Customs Procedure Branch, Nenagh in support of the importer's claim to relief from import charges.

In case of doubt or difficulty which may arise in relation to this manual a query should be forwarded by the appropriate office to Customs Procedures Branch, Nenagh, Co. Tipperary, Telephone: (067) 63229/63234/63352 or e-mail: customsreliefs@revenue.ie.

QUERIES FROM MEMBERS OF THE PUBLIC SHOULD, AS FAR AS POSSIBLE, BE DEALT WITH LOCALLY.

1.2.5 Appeals

Any person who is aggrieved by a written decision by the Revenue Commissioners or an officer of the Revenue Commissioners in relation to a Customs matter covered by EU Customs legislation may appeal any such decision. Officers should inform applicants that are affected, of their right to appeal such decisions. Leaflet [C.& E. 5](#) outlines the appeal procedure in detail.

Note: From 1 December 2008, the relief from payment of Import duties on the importation of goods to furnish secondary residence in the state is no longer available.

SECTION II – CATEGORIES OF RELIEF REQUIRING C.&E. FORM (NOT SAD OR AEP ENTRIES)

2.1 Transfer of Residence

2.1.1 General Conditions

A person transferring their normal place of residence from outside of the EU may import their personal property free from payment of import charges under the following conditions:

- (i) The goods have been obtained duty and tax-paid in the country of purchase, and must not be the subject on exportation, of any exemption or any refund of tax;
- (ii) The goods have been in the possession of and used by the person transferring residence for a minimum period of six months at his/her former normal place of residence prior to the date of transfer of residence, and are intended for the same use in the new normal place of residence;
- (iii) The person transferring residence has had his/her place of normal residence outside the EU for a continuous period of at least twelve months prior to the transfer. However, relief may also be granted if it can be established that the intention was clearly to reside outside the EU for a continuous period of at least 12 months;
- (iv) Importation of the goods must take place within **six months before** or **twelve months after** the date of the transfer. Where the importation takes place before the transfer of residence, the person concerned must give an undertaking to actually take up residence in the State within six months of the importation. The undertaking shall be accompanied by a security, the form and amount of which, shall be determined by the Revenue Official at the point of importation; and
- (v) The goods may not be hired out, lent, sold or otherwise disposed of for a minimum of twelve months after their importation unless import duties are paid.

Note: Relief is not allowed on alcoholic products, tobacco or tobacco products, commercial means of transport and articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

2.1.2 Documentary evidence

Documentary evidence of residence abroad, transfer of residence and ownership and use of the imported goods will be required in addition to the declarations on Form [C&E 1076](#). Examples of the documentary evidence required are:

- (i) Sales invoices or receipts of purchase or other similar documentation which clearly establish, where relevant, that all taxes and duties payable on the goods have been paid and were not refunded;
- (ii) Documentation relating to the purchase, rental or lease of property, employment or occupational information such as proof of employment or cessation of employment or other evidence of day-to-day living abroad;

- (iii) Documentation relating to the disposal of property in the country of departure and rental/purchase of property in Ireland, employment or occupational information such as documentation or statements from present employers.

Where a person has returned to the EU before 12 months has elapsed, documentary evidence should be provided of their intention to reside outside of the EU for a continuous period of 12 months e.g., copy of termination of an employment contract, doctors letter confirming a medical condition.

2.1.3 Procedure at Importation

Form C&E 1076 (Rev1) must be completed by the importer/ owner of the goods, or his/her authorised agent, with all the items to be imported listed on the form. Additional sheets giving a full inventory of the items may be attached. Articles of used clothing, toiletries and accessories belonging to the importer or the members of his/her family living with him/her need not be shown on the list.

There are three declarations, which are required to be made on the form.

- (i) The applicant, or his/her authorised agent must firstly declare that s/he has complied with the conditions necessary for the grant of relief.
- (ii) A second declaration must then be made at import by the importer or his/her agent (Customs Clearance Agent, Shipping Company, etc.).
- (iii) The third declaration must be completed by the transport company responsible for delivering the goods to the place of unloading or by the importer or his/her authorised agent where the goods are packed and transported by him/her.

The completed form should be presented to Revenue at the time and place of importation. Where all the goods listed on the inventory are not being imported in one consignment, a copy of the inventory may be presented for any further importations.

2.1.4 Special cases

There is provision in legislation for an extension to the normal 12 months time limit in special cases.

The following material is either exempt from or not required to be published under the Freedom of Information Act 1997.

[...]

As there is no legal definition of a 'special case' applicants should be advised that the onus is on them to outline their circumstances in writing to Revenue with supporting documentation as to why they should be considered a special case.

2.2 Goods imported on the Occasion of Marriage when Transferring Residence

2.2.1 General Conditions

New trousseaux, household effects and gifts belonging to a person transferring their residence on the occasion of their marriage may be imported exempt from payment of import charges under the following conditions:

- (i) The person is transferring their normal place of residence to the EU;
- (ii) The person has had his/her normal place of residence outside of the EU for a continuous period of at least 12 months. However, relief may also be granted if it can be established that the intention was clearly to reside outside the EU for a continuous period of at least 12 months;
- (iii) The gifts being imported must not exceed an individual value of €1,000 and must be received from a person having their normal place of residence outside of the EU;
- (iv) The goods are imported up to 2 months before or 4 months after the date of the wedding. Where goods are being imported prior to the wedding, relief is granted on condition that the appropriate security is provided by the importer. The Revenue Official at the point of importation shall determine the form and amount of security;
- (v) The goods may be imported in several separate consignments within the time limits referred to at 2.2.1 (ii) and 2.2.1 (iv) above; and
- (vi) The goods may not be hired out, lent, sold or otherwise disposed of for a minimum of twelve months after their importation unless import duties are paid.

Exemption from import duties shall also be granted in respect of presents customarily given on the occasion of a marriage which are received by a person fulfilling the conditions laid down above from persons having their normal place of residence outside the EU.

Note: Relief is not allowed on alcoholic products, tobacco and tobacco products.

2.2.2 Documentary Evidence

In addition to the evidence required at 2.1.2, documentary evidence must be provided that the marriage has taken place i.e. a marriage certificate or marriage licence.

Where the importation is taking place before the wedding date, evidence that the wedding will take place must be provided. Where this evidence cannot be provided, the Revenue Official at the point of importation may make the granting of exemption dependant on the provision of adequate security until such time as sufficient evidence can be provided.

2.2.3 Procedure at Importation

The Form C&E 1076 (Rev 1) must be completed (as outlined at paragraph 2.1.3) together with a declaration available as an Appendix to [Public Notice 1821](#), in respect of the goods imported on the occasion of marriage. These goods should be listed and enumerated on this declaration.

2.2.4 Special Cases

As with Transfer of Residence, an extension to the normal time limit may be allowed in special cases (see paragraph 2.1.4). Additionally, legislation allows relief in exceptional circumstances

where the goods have not been imported within the time limits referred to in paragraph 2.2.1(iv). Decisions relating to time limit extensions should be made by the Revenue Official at the point of importation based on documentary evidence provided by an applicant, in consultation with local management if necessary.

2.3 Transfer of Business Activities

2.3.1 General Conditions

Capital goods, other equipment and livestock from non-EU countries may be imported free of import charges, by a person on cessation of his/her business activities abroad in order to carry on a similar activity within the EU, subject to the following conditions:

- (i) Relief is limited to capital goods and other equipment which:
 - a) Have been used in the undertaking for a period of at least 12 months prior to the date on which the undertaking ceased to operate in the country from which it has transferred its activities;
 - b) Are intended to be used for the same purposes after the transfer;
 - c) Are, in relation to relief from VAT, for use in the State in an agricultural activity or in an activity in respect of which it will be accountable for VAT. Accordingly, relief from VAT does not extend to goods for use in exempt activities such as banking, insurance, medicine, education etc.;
 - d) Are appropriate to the nature and size of the undertaking;
 - e) Are imported before the expiry of a period of 12 months from the date the undertaking ceased its activities in the country of departure; and
 - f) Are not being imported in circumstances where the transfer to the EU of the business activity concerned is consequent upon or for the purpose of merging with, or being absorbed by, a business undertaking in the EU, where a new activity is not or is not intended to be set up.
- (ii) In the case of livestock imported by a farmer on the transfer to the State of an activity carried out on an agricultural holding, relief will be allowed provided the livestock were owned by the farmer for at least 12 months or such shorter period as the Revenue Commissioners consider reasonable prior to the importation and are intended to be used for farming after importation; and
- (iii) Capital goods and other equipment which have been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, within one year from the date of importation unless payment of the import duties (other than VAT) has been made.

2.3.2 Documentary Evidence

The documentary evidence required to support a claim to relief from import charges shall consist of:

- (i) Evidence of transfer of business activities such as proof of the sale of the undertaking's premises to show that the undertaking has ceased activity outside the State, proof of acquisition or construction of a permanent business premises in the State, any State or local authority approval or consent relating to such acquisition or construction or the carrying on of a similar activity in the State. Documentary evidence from Revenue Authorities confirming the undertaking has ceased trading there; and
- (ii) Evidence that the goods concerned have been used in the undertaking for the specified period such as sales invoices or receipts of purchase.

2.3.3 Procedure at Importation

- (i) **Completion of Application Form**
Form [C&E 1078](#) is to be completed by the importer (owner) of the goods and all the goods, equipment and/or livestock to be imported are to be listed and enumerated thereon and on such additional sheets as may be necessary. The form must be presented to a Revenue official at the time of importation. Where total exemption is not applicable (e.g. where VAT is payable) a SAD (import entry) must also be presented. If more than one importation is required to bring all the goods into the State and if, on the occasion of the first importation, the inventory listing all the goods to be imported is presented, then only a copy of that inventory need be presented on the occasion(s) of the subsequent importation(s). Where the contents of any package listed are not shown on the list, a separate list, signed by the importer, containing such information is to be presented.

The documentary evidence of the transfer of the business activity and use of the goods for the requisite period, as set out in paragraph 2.3.1 (a) above, must be lodged with the import declaration(s)/entry.

Part III of Form No. 1078 provides for two declarations to be completed at the time of importation. The first declaration includes a claim for relief from relevant duties in respect of the goods/equipment/livestock being imported and is to be made by the importer or by the person or firm (e.g. Customs Clearance Agent, Shipping Company etc.) whom the importer has authorised to act on his/her behalf. The second declaration relates to the loading of the vehicle or container in which the goods are packed and is to be completed, except in cases where a SAD is required to be presented, by the carrier of the goods.

- (ii) Where a SAD is presented it should be endorsed along the following lines:
“Exemption from import charges excluding VAT claimed – Capital goods and other equipment (or livestock, as the case may be) imported on a transfer of a business undertaking”.

2.3.4 No Relief shall be granted for:

- (i) Means of Transport, which are not of the nature of instruments of production or of the service industry;
- (ii) Supplies of all kinds intended for human consumption or for animal feed;
- (iii) Fuel and stocks of raw materials or finished or semi-finished products; and
- (iv) Livestock in the possession of dealers.

2.3.5 Special Cases

The time limit referred to in paragraph 2.3.1(i) (e) may be extended in special cases justified by the circumstances where documentary evidence is provided to support such a claim. See para. 2.1.4 in relation to the treatment of special cases.

2.3.6 Disposal of Goods

The 12 months time limit for disposal of goods referred to in paragraph 1.2.3 may be extended to up to 36 months as concerns hiring out or transfer where there is a risk of abuse. The importer should be notified in writing of the need to retain the goods for up to 36 months where this is applied.

2.4 Inheritance

2.4.1 General Conditions

The personal property (as defined in paragraph 1.1.3) of a deceased person acquired by inheritance is exempt from payment of import charges where it is imported from outside the EU:

- (i) By or on behalf of, a person resident in the State; or
- (ii) By a person or body of persons established in the State and engaged in a non-profit making activity.

The property may be imported in several separate consignments but must be imported not later than two years after the date on which such property enters into the possession of the person who acquired it by inheritance or the personal representative who takes control of it.

Note: Relief is not allowed on alcoholic products, tobacco and tobacco products, commercial means of transport, articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased, stocks of raw materials and finished or semi-finished products and livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

2.4.2 Documentary Evidence

Documentary evidence required to support a claim to relief from import charges shall consist of:

- (i) Evidence of the death of the person as a result of whose death the property was acquired by inheritance such as a death certificate or a certified copy thereof; and
- (ii) A copy of the will concerned duly made by the deceased person showing that the property in question was bequeathed to the beneficiary, together with proof (whether appended to the will or otherwise) that the will has been duly submitted to the relevant authority in the jurisdiction concerned for the purpose of the administration of the estate of that deceased person.

Note: Where any such will, certificate or declaration is in a language other than English or Irish, a translation thereof into English or Irish duly certified to be a true translation is required.

2.4.3 Procedure at Importation

Completion of application form

- (i) [Form C&E 1080](#) is to be completed by the importer/owner of the goods and all the articles to be imported are to be listed and enumerated thereon and on such additional sheets as may be necessary. The application must be presented to Customs at the point of importation. If more than one importation is required to bring all the goods into the State and if, on the occasion of the first importation, the inventory listing all the goods to be imported is presented, then only a copy of that inventory need be presented on the occasion(s) of the subsequent importation(s). Where there are additional goods not shown on the list, a separate list, signed by the importer, containing such information is to be presented.
- (ii) Documentary evidence, as outlined at paragraph 2.4.2, must be produced with the application for relief to show that the property concerned was acquired by inheritance.

Part III of Form No. 1080 provides for two declarations to be completed at the time of importation. The first declaration includes a claim for relief from relevant charges in respect of the property being imported and is to be made by the importer or by the person or firm (e.g. Customs Clearance Agent, Shipping Company etc.) whom the importer has authorised to act on his/her behalf. The second declaration relates to the loading of the vehicle or container in which the goods are packed and is to be completed in all cases by the carrier of the goods (i.e. by the haulier or transport company responsible for delivering the goods to the place of unloading) or by the importer where the goods are packed and transported by him/her.

2.4.4 Special Cases

The period referred to in paragraph 2.4.1 may be extended by the Revenue Official at the point of importation, on special grounds justified by the circumstances, where documentary evidence can be provided by the applicant to support such a case.

SECTION III – CATEGORIES OF RELIEF USING AEP OR SAD ENTRY

3.1 Students Goods

3.1.1 General Conditions

A student who has come to stay in the EU for the purpose of studying here, may import their personal belongings (i.e. outfits, educational materials and household effects as defined in paragraph 1.1.3) free from payment of import charges under the following conditions:

- (i) The student is enrolled in an educational establishment in order to attend a full-time course there; and
- (ii) The goods belong to the student and are intended for only their personal use during the period of his/her studies; and
- (iii) The goods represent those normally required;
 - a) to furnish a student's room; and
 - b) for the purpose of their studies.

The relief may be granted more than once per school year.

3.1.2 Documentary Evidence

A letter from the Educational establishment confirming that the importer has enrolled in a full time course there is required. Where the Revenue Official at the point of importation doubts the requirement of the goods being imported to enable the student to carry out their studies, a further letter from the educational establishment confirming the necessity of the goods should be requested.

3.1.3 Procedure at importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Educational Materials: Exemption from import charges claimed”.

The documentary evidence as outlined at paragraph 3.1.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post they should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 21 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 21 of Directive 2009/132/EC for VAT**

Code C06 should be entered in box 37 b on the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT. The import declaration should be supported by the documentary evidence outlined in paragraph 3.1.2.

3.2 Educational, Scientific and Cultural Materials.

3.2.1 General Conditions

The following Educational, Scientific and Cultural materials may be imported free from payment of Customs duties (although there is no relief from payment of VAT, certain items may be covered under para. 3.16, miscellaneous documents and articles) where they are:

- (i) Listed in [Annex I](#) of this instruction regardless of who imports them or for what purpose they are being imported; or
- (ii) Listed in [Annex II](#) of this instruction provided that they are intended either:
 - a) For Public, Educational, Scientific or Cultural establishments or organisations; or
 - b) For the other establishments or organisations listed in the Annex on condition they have been approved by The Department of Jobs, Enterprise and Innovation to receive such goods duty-free; or
- (iii) Scientific Instruments or Apparatus (as defined in paragraph 1.1.3) that are not included in paragraphs 3.2.1 (ii) above when they are imported exclusively for non-commercial purposes by either:
 - a) Public establishments or their departments principally engaged in Education or Scientific research; or
 - b) Private establishments principally engaged in Education or Scientific research and approved by The Department of Jobs, Enterprise and Innovation to receive such goods duty-free and to the extent that instruments or apparatus of equivalent scientific value are not being manufactured in the EU; or
 - c) Scientific research establishments or organisations based outside of the EU where the equipment is for use by that establishment or with their permission to carry out international scientific research programmes based in the EU approved for that purpose by the competent authorities of the Member State.

Importers claiming the relief referred to at paragraph 3.2.1 (ii) and 3.2.1 (iii) should be referred to Customs Procedures Branch, Nenagh for initial approval.

- (iv) Spare Parts, components and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research also qualify for relief. Where these items are not imported at the same time as the scientific equipment the Revenue Official at the point of importation will need to establish that:
 - a) They can be identified as being intended for instruments or apparatus originally imported duty free; and
 - b) The equipment originally imported is still of a scientific nature and is still entitled to the relief.

Note: Certain instruments or apparatus may be excluded from entitlement to relief, where it is found that duty-free admission of such instruments or apparatus is detrimental to the interest of

Community industry in the production sector concerned. Such cases should be decided in consultation with Customs Procedures Branch, Nenagh.

3.2.2 Application for approval

- (i) Importers wishing to import Annex II goods must apply in writing to the Department of Jobs, Enterprise and Innovation, giving all information deemed necessary by that Department and will also need to provide a written undertaking to comply with the following obligations:
 - a) to despatch the goods in question directly to the declared place of destination;
 - b) to account for them in its inventory
 - c) to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.
- (ii) Importers wishing to import scientific instruments and apparatus are subject to the conditions as at (i) above and must also include the following information in their application:
 - a) the precise trade description of the instrument or apparatus used by the manufacturer, its precise Combined Nomenclature classification and the objective technical characteristics on the basis of which the instrument or apparatus is considered to be scientific;
 - b) the name or business name and address of the manufacturer and, if available, the supplier;
 - c) the country of origin of the instrument or apparatus;
 - d) the place where the instrument or apparatus is to be used;
 - e) the precise use for which the instrument or apparatus is to be used;
 - f) the price of the instrument or apparatus or its value for customs purposes;
 - g) the quantity of the instruments or apparatus in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the instrument or apparatus must be furnished with the application.
- (iii) Importers wishing to import spare parts, components or accessories specifically suitable for scientific instruments or apparatus, and tools for the maintenance, checking and repair of scientific instruments or apparatus must apply in writing to the Department of Jobs, Enterprise and Innovation, giving all information deemed necessary by that Department.
- (iv) Importers wishing to import equipment for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Community must apply in writing to Customs Procedures Branch, Nenagh giving the following information:
 - a) a copy of the scientific cooperation agreement between research establishments situated in the Community and in third countries;

- b) the precise trade description of the equipment as well as the quantity and value thereof and, where appropriate, its presumed classification on the Combined Nomenclature;
- c) the country of origin and of consignment of the equipment;
- d) the place where it is to be used; and
- e) the use for which the equipment is intended and the duration of its use.

A copy of the application for relief and related information must be sent to the Commission so that it may be examined by the Customs Code Committee before a decision is taken by Customs Procedures Branch. The equipment must remain the property of a natural or legal person resident outside the Community during its stay in the customs territory of the community.

3.2.3 Documentary evidence

The importer is required to have a letter of approval from the Department of Jobs, Enterprise and Innovation, in respect of the type of imports referred to at 3.2.2 (ii) and (iii) above.

3.2.4 Procedure at importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Educational/Cultural/Scientific Goods: Exemption from Customs duties claimed”.

The documentary evidence referred to at paragraph 3.2.3 above should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from Customs duties thereon. For the purposes of completion of the SAD, the legal references are:

Articles 42 - 52 of Regulation (EC) No. 1186/2009 for Customs Duty;

To claim this relief from Customs Duty one of the following codes must be entered in box 37b on the AEP System or on the SAD:

Code	
C11	Annex 1
C12	Annex 2
C13	Spare parts, components, accessories and tools
C14	Equipment imported for non-commercial purposes by or on behalf of scientific research establishment or organisation based outside of the EC

Where code C12, C13 or C14 is used in Box 37b, code 1D09 – Letter of Authorisation should be entered in Box 44.

3.2.5 Disposal of Goods

Goods may be lent, hired out or transferred to an establishment or organisation that qualifies under the conditions listed in paragraph 3.2.1 provided that Revenue has received prior notification. In all other cases loan, hiring out or transfer shall be subject to prior payment of Customs duties at the

rate applying on the date of the loan, hiring out or transfer on the customs value ascertained by Revenue.

Institutions and Organisations who have qualified for relief shall inform their local Revenue office of the following situations:

- (i) Where they no longer meet the conditions which entitled them to the relief; or
- (ii) Where the goods are being used for purposes other than that which entitled them to the relief.

In such cases Revenue shall apply the rate of duty applicable to the goods in the cases of (i) on the date the conditions ceased to be fulfilled or (ii) on the date the goods were put to another use.

3.3 Laboratory Animals and Biological or Chemical Substances intended for research

3.3.1 General Conditions

The following animals and biological or chemical substances may be imported free from payment of import charges:

- (i) Animals specially prepared for laboratory use (relief from VAT is conditional on the animals having been sent free of charge); and
- (ii) Biological or chemical substances included in the list at [Annex V](#). These goods may only be eligible for relief from payment of duty where the goods in question are not available within the EU, and which on account of their characteristics and purity, are mainly or exclusively suited to scientific research.

The animals and biological or chemical substances must be intended for:

- (i) public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research; and
- (ii) private establishments principally engaged in education or scientific research on condition that they have been approved by the Department of Jobs, Enterprise and Innovation to receive such goods duty-free.

Importers wishing to claim the relief described, should be referred to Customs Procedures Branch, Nenagh for initial approval.

3.3.2 Documentary Evidence

A letter of approval from Customs Procedures Branch, Nenagh is required in support of the importers declaration.

3.3.3 Procedure at Importation

Where biological or chemical substances are forwarded by post, the declaration on the parcel should be endorsed:

“Biological or chemical substance: relief from import charges claimed”

The documentary evidence referred to at paragraph 3.3.2 should be attached to the outside of the parcel and marked “Customs Documents”.

Where goods are imported other than by post, the goods should be entered on the AEP system or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 53 of Regulation (EC) No. 1186/2009 for Customs Duty:
Article 36 of Directive 2009/132/EC for VAT.**

Code C15 should be entered in box 37 of the SAD in order to avail of the relief from Customs Duty and VAT. The entry should be supported by the documentary evidence described at paragraph 3.3.2.

Code 1D09 should be entered in box 44/1 of the entry. The authorisation number issued by Customs Procedures Branch, Nenagh should be entered in box 44/2.

3.3.4 Prohibition / Restriction at importation

All live animals and animal products being imported into the Community are obliged, under EU legislation, to undergo a Border Inspection Post (BIP) check. Animal products destined for research may be exempted from BIP checks under license. The Department of Agriculture, Food and the Marine (DAFM) is the authority with responsibility for ensuring that all live animals being imported into Ireland have undergone / undergo a Border Inspection Post (BIP) check. BIP checks may be carried out in any MS or here in Ireland at approved Border Inspection Posts. Enquiries in this regard should be directed to:

James Hannon, Department of Agriculture, Food and the Marine

Tel: 065 - 6866329

Email: james.hannon@agriculture.gov.ie

Protected (CITES) Species from third countries must conform with the documentary requirements set out in EC Regulation 338/97 - this is for conservation reasons. Further information can be obtained from:

Kevin Cahillane, National Parks & Wildlife

Tel: 01-8883074.

Email: natureconservation@environ.ie

3.4 Therapeutic Substances of Human Origin and Blood-Grouping and Tissue-Typing Reagents

3.4.1 General Conditions

Therapeutic substances of human origin, blood-grouping reagents and tissue-typing reagents as defined in paragraph 1.1.3, together with any special packaging essential for their transport or solvents and accessories needed for their use, may be imported free from payment of import charges on the following conditions:

- (i) They are intended for institutions or laboratories approved by the Department of Jobs, Enterprise and Innovation, for use exclusively for non-commercial medical or scientific purposes;
- (ii) They are supported by a certificate of conformity issued by a duly authorised body in the third country of departure; and
- (iii) They are in containers bearing a special label identifying them.

Importers should be referred to Customs Procedures Branch, Nenagh, for initial approval.

3.4.2 Documentary evidence

The importer should have the following documentary evidence in support of his or her claim for relief:

- (i) A letter of authorisation from Customs Procedures Branch, Nenagh;
- (ii) A letter of declaration from the importer that the goods are exclusively for non commercial medical or scientific purposes; and
- (iii) A certificate of conformity issued by a duly authorised body in the third country of departure.

3.4.3 Procedure at importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Therapeutic Substances & Reagents; Exemption from import charges claimed”.

The documentary evidence referred to at 3.4.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 54 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 37 of Directive 2009/132/EC for VAT**

Code C16 should be entered in box 37 b on the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT. The entry should be supported by the documentary evidence outlined in paragraph 3.4.2.

Code 1D09 should be entered in box 44/1 of the entry. The authorisation number issued by Customs Procedures Branch, Nenagh should be entered in box 44/2.

3.5 Medical Equipment/Goods

3.5.1 General conditions

Instruments and apparatus intended for medical research, establishing medical diagnoses or carrying out medical treatment may be imported free from payment of Customs duties (there is no relief from payment of VAT apart from the exceptions identified below at 3.5.2 and 3.5.3) on the following conditions:

- (i) They are donated either by a charitable or humanitarian organisation or by a private individual to health authorities, hospital departments or medical research institutions approved by Revenue to receive such goods duty free; or
- (ii) They are purchased by such health authorities, hospitals or medical research institutions entirely with funds supplied by a charitable or humanitarian organisation or with voluntary contributions; and
- (iii) It can be established that there is no commercial intent on the part of the donor and that the donor is in no way connected with the manufacturer of the goods on which the relief is claimed.

The relief is also extended to Spare Parts, components and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of medical research. Where these items are not imported at the same time as the medical equipment the Revenue Official at the point of importation will need to establish that:

- (i) They can be identified as being intended for instruments or apparatus originally imported duty free; and
- (ii) The equipment originally imported is still entitled to the relief.

Note: Certain instruments or apparatus may be excluded from entitlement to relief, where it is found that duty-free admission of such instruments or apparatus is detrimental to the interest of Community industry in the production sector concerned. Such cases should be decided in consultation with Customs Procedures Branch, Nenagh.

3.5.2 Reference substances for the quality control of medicinal products

Samples of reference substances approved by the World Health Organisation for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees within the Member State may be imported free from payment of import charges **including VAT**. The consignee must however be approved to receive such goods free from duty.

3.5.3 Pharmaceutical products

Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate in international sports events organised in the customs territory of the Community may be imported free from payment of import charges **including VAT** provided they are within the limits necessary to meet their requirements of their stay in the EU.

3.5.4 Application for Approval

Importers wishing to import medical instruments or apparatus must submit an application to the Department of Jobs, Enterprise and Innovation. The application for relief must contain the following information relating to the instrument or apparatus in question:

- (i) The precise trade description of the instrument or apparatus used by the manufacturer, and its presumed classification in the Combined Nomenclature;
- (ii) The name or business name and address of the manufacturer and, if available, of the supplier;
- (iii) The country of origin of the instrument or apparatus;
- (iv) The place where the instrument or apparatus is to be used;
- (v) The use to which the instrument or apparatus is to be put.

In the case of a gift, the application must also include:

- (i) The name or business name and address of the donor;
- (ii) A declaration by the applicant to the effect that:
 - a) The donation of the instrument or apparatus in question does not conceal any commercial intent on the part of the donor, and
 - b) The donor is in no way associated with the manufacturer of the instruments or apparatus whose admission free of import duties is requested.

3.5.5 Documentary evidence

In the case of imports of goods described in **paragraph 3.5.1 and 3.5.2** the importer should have a letter of authorisation from Customs Procedures Branch in support of his or her application for relief from payment of Customs Duties.

In the case of imports of goods described in **paragraph 3.5.3** the importer must have a letter from a doctor/vet confirming the need for the products in support of his or her application for relief from Import Charges.

3.5.6 Procedure at importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

- (i) “Apparatus for Medical Research: Exemption from Customs Duty claimed”
- (ii) “Reference substances for the quality control of medicinal products”
- (iii) “Pharmaceutical Products, Sport Events: Exemption from Import Charges claimed”.

The documentary evidence referred to at paragraph 3.5.5 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges or Customs duties, as appropriate, thereon. For the purposes of completion of the SAD, the legal references are:

- (i) **Article 57 of Regulation (EC) No. 1186/2009 for Customs Duty;**
- (ii) **Article 59 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 40 of Directive 2009/132/EC for VAT;**
- (iii) **Article 60 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 41 of Directive 2009/132/EC for VAT.**

One of the following codes should be entered in box 37 b of the AEP System or the SAD in order to avail of the relief from Customs Duty and VAT:

- (i) C17 in respect of relief from Customs Duty for imports of instruments and apparatus intended for medical research; or
- (ii) C18 in respect of relief from Customs Duty and VAT for imports of reference substances for the quality control of medicinal products;
- (iii) C19 in respect of relief from Customs Duty and VAT for imports of pharmaceutical products used at international sports events.

Where code C17 or C18 is used in box 37b, code 1D09 should be entered in box 44/1 of the entry and the authorisation number issued by Customs Procedures Branch, Nenagh should be entered in box 44/2.

The entry should be supported by the documentary evidence outlined in paragraph 3.5.4.

3.5.7 Disposal of Goods

The goods described in paragraph 3.5.1 may be lent, hired out or transferred to an establishment or organisation that qualifies under the conditions listed in that paragraph provided that Revenue has received prior notification. In all other cases loan, hiring out or transfer shall be subject to prior payment of Customs duties at the rate applying on the date of the loan, hiring out or transfer on the customs value ascertained by Revenue.

Institutions and Organisations who have qualified for relief shall inform their local Revenue office of the following situations:

- (i) Where they no longer meet the conditions which entitled them to the relief; or
- (ii) Where the goods are being used for purposes other than that which entitled them to the relief.

In such cases Revenue shall apply the rate of duty applicable to the goods in the cases of (i) on the date the conditions ceased to be fulfilled or (ii) on the date the goods were put to another use.

3.6 Goods for Charitable or Humanitarian Organisations

3.6.1 General Conditions

The following goods may be imported free from payment of import charges:

- (i) Basic necessities (as defined in Paragraph 1.1.3) imported by State organisations or Charitable or Humanitarian Organisations approved by the competent authorities for distribution free of charge to people in need;
- (ii) Goods sent free of charge by a person or organisation established outside of the EU, where there is no commercial intent on the part of the sender, to State organisations or Charitable or Humanitarian Organisations approved by the competent authorities to be used for fund-raising at occasional charity events for the benefit of needy persons; and
- (iii) Equipment and office materials sent free of charge by a person or organisation established outside of the EU, where there is no commercial intent on the part of the sender, to Charitable or Humanitarian organisations approved by the competent authorities to be used solely for the purpose of meeting their operating needs or carrying out their charitable aims.

Relief will only be granted to organisations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all guarantees considered necessary.

Note: Relief is not allowed on Alcoholic products, tobacco and tobacco products, coffee, tea, and motor vehicles other than ambulances.

3.6.2 Documentary Evidence

Written confirmation from the importer for each of the situations outlined above is required in support of his or her claim to relief from Import Charges as follows:

- (i) A declaration from the importer confirming that the goods are for distribution free of charge to people in need;
- (ii) Letter from the sender of the goods confirming that they are sent free of charge with no commercial intent on their behalf and a declaration from the importer confirming that the goods are for fund-raising at occasional charity events for the benefit of needy people; and
- (iii) Letter from sender confirming the equipment is sent free of charge without any commercial intent on the part of the sender and a declaration from the charity/organisation that the goods are to be used solely for the purpose of meeting their operating needs or carrying out their charitable aims.

3.6.3 Procedure at importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Goods for Charitable Purposes: Exemption from import charges claimed”.

The documentary evidence referred to at 3.6.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 61 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 42 of Directive 2009/132/EC for VAT**

Code C20 should be entered in box 37 b on the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT. The entry should be supported by the documentary evidence outlined in paragraph 3.6.2.

3.6.4 Disposal of Goods

- (i) Goods may only be lent, hired out or transferred to an establishment or organisation that qualifies under the conditions listed in paragraph 3.6.1 provided Revenue has received prior notification. In all other cases loan, hiring out or transfer shall be subject to prior payment of import charges at the rate applying on the date of the loan, hiring out or transfer on the customs value ascertained by Revenue.
- (ii) Institutions and Organisations who qualified for relief shall inform their local Revenue office of the following situations:
 - a) Where they no longer meet the conditions which entitled them to the relief; or
 - b) Where the goods are being used for purposes other than that which entitled them to the relief.

In such cases Revenue shall apply the rate of duty applicable to the goods in the cases of a) on the date the conditions ceased to be fulfilled or b) on the date the goods were put to another use.

3.7 Articles for the Blind

3.7.1 General Conditions

Goods specially designed for the educational, scientific or cultural advancement of blind persons as listed in [Annex III](#) shall be admitted free from payment of import charges.

In addition, the Goods listed in [Annex IV](#) may also be imported free of import charges provided they are imported by either:

- (i) The blind person him/herself for his/her own use (RELIEF FROM CUSTOMS DUTY ONLY, NO RELIEF FROM VAT); or
- (ii) Institutions or organisations concerned with the education of or provision of assistance to the blind approved by the Department of Jobs, Enterprise and Innovation to receive such articles duty free.

Note: VAT relief is only available to the institutions or organisations described in paragraph (ii) above and is conditional upon the goods having been donated free of charge and with no commercial intent on the part of the donor.

Spare Parts, components and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of said articles also qualify for relief. Where these items are not imported at the same time as the said articles the Revenue Official at the point of importation will need to establish that:

- (i) They can be identified as being intended for articles originally imported free from import charges; and
- (ii) The articles originally imported are still entitled to the relief.

3.7.2 Application for Approval

- (i) Institutions or organisations wishing to import goods for use by the blind as specified in Annex IV must apply in writing to the Department of Jobs, Enterprise and Innovation giving all the necessary particulars and providing a written undertaking to comply with the following obligations:
 - a) to dispatch the articles in question directly to the declared place of destination;
 - b) to account for them in its inventory;
 - c) to use them exclusively for the purposes specified in the relevant articles; and
 - d) to facilitate any verification which are considered necessary in order to ensure that the conditions for granting admission without payment of import duties are satisfied.
- (ii) Institutions or organisations wishing to import spare parts, components, accessories or tools must apply in writing to the Department of Jobs, Enterprise and Innovation.

3.7.3 Documentary evidence

The importer should have the following documents in support of the claim to relief from Import Charges:

- (i) Evidence that the importer is blind. If not registered with the National Council for the Blind a qualifying certificate of visual impairment from an ophthalmic surgeon;
- (ii) A letter from the Department of Jobs, Enterprise and Innovation approving the importer to receive the goods duty free (where the importer is an institution or organisation as described at paragraph 3.7.1 (ii)) ; and
- (iii) A letter from the supplier confirming the goods are sent free of charge (where the importer is claiming relief from payment of VAT).

3.7.4 Procedure at importation.

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Goods for Blind: Exemption from import charges claimed”.

The documentary evidence referred to at 3.7.3 should be attached to the outside of the parcel and marked 'Customs Documents'.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Articles 66 and 67 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 48 of Directive 2009/132/EC for VAT**

To claim this relief from Customs Duty and VAT one of the following codes must be entered in box 37b of the AEP System or on the SAD:

Code	
Code C21	Goods described in Annex III
Code C22	Goods described in Annex IV where the goods are imported by blind persons themselves for their own use.
Code C23	Goods described in Annex IV where the goods are imported for the blind by certain approved institutions or organisations.

Where code C23 is used in Box 37b, code 1D09 – Letter of Authorisation should be entered in Box 44.

In each case, the entry should be supported by the documentary evidence outlined in paragraph 3.7.2.

3.7.5 Disposal of Goods

- (i) In general goods may only be lent, hired out or transferred, whether for payment or free of charge, to a person, an establishment or organisation that qualifies under the conditions listed in paragraph 3.7.1 provided Revenue has received prior notification. In all other cases loan, hiring out or transfer shall be subject to prior payment of import charges at the rate applying on the date of the loan, hiring out or transfer on the customs value ascertained by Revenue.
- (ii) However, goods imported by institutions or organisations eligible for the relief as described in paragraph 3.7.1 may be lent, hired out or transferred whether for payment or free of charge, on a non-profit making basis to blind persons with whom they are concerned without payment of the corresponding charges.
- (iii) Institutions and Organisations which qualified for relief shall inform their local Revenue office of the following situations:
 - a) Where they no longer meet the conditions which entitled them to the relief; or
 - b) Where the goods are being used for purposes other than that which entitled them to the relief.

In such cases Revenue shall apply the rate of duty applicable to the goods in the cases of a) on the date the conditions ceased to be fulfilled or b) on the date the goods were put to another use.

3.8 Articles for People with Disabilities

3.8.1 General Conditions

Goods specially designed for the education, employment or social advancement of people with physical or mental disabilities other than the blind shall be admitted free from payment of import charges provided they are imported by either:

- (i) People with disabilities themselves for their own use (RELIEF FROM CUSTOMS DUTY ONLY, NO VAT RELIEF); or
- (ii) Institutions or Organisations that are primarily engaged in the education of or the provision of assistance to people with disabilities and are authorised by the Department of Jobs, Enterprise and Innovation to receive such goods duty free.

Note: VAT relief is only available to the institutions or organisations described in paragraph (ii) above, and is conditional upon the goods being donated free of charge and with no commercial intent on the part of the donor.

Certain articles may be excluded from entitlement to relief, where it is found that duty-free admission of such articles is detrimental to the interest of Community industry in the production sector concerned. Such cases should be decided in consultation with Customs Procedures Branch, Nenagh.

3.8.2 Application for Approval

Institutions or organisations wishing to import goods for the education, employment or social advancement of people with disabilities must apply in writing to the Department of Jobs, Enterprise and Innovation and include the following information in their application:

- (i) the precise trade description of the article used by the manufacturer, its presumed combined nomenclature classification and the objective technical characteristics indication that it was specially designed for the education, employment or social advancement of people with disabilities;
- (ii) the name or business name and address of the manufacturer and, if applicable, of the supplier;
- (iii) the country of origin of the article;
- (iv) the place of destination of the article;
- (v) the precise use for which the article is intended;
- (vi) the price of the article or its value for customs purposes;
- (vii) the quantity of the article in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the article shall be furnished with the application.

Institutions or organisations must also provide a written undertaking to comply with the following obligations:

- (i) to dispatch the article in question directly to the declared place of destination;

- (ii) to account for them in its inventory;
- (iii) to use them exclusively for the purposes specified in the relevant articles; and
- (iv) to facilitate any verification which are considered necessary in order to ensure that the conditions for granting admission without payment of import duties are satisfied.

Note: Authorisation for admission free of import duties shall be valid for a period of 6 months. A longer period may be set in the light of the particular circumstances of each case.

3.8.3 Documentary Evidence

The importer must have the following documents in support of the application for relief from payment of Import Charges:

- (i) Documentary Evidence of the importer's disability together with a letter from the supplier confirming that the goods are specially designed for the purposes outlined at paragraph 3.8.1;
- (ii) A letter from the Department of Jobs, Enterprise and Innovation approving the importer to receive the goods duty free (where the importer is an institution or organisation as described in paragraph 3.8.1 (ii)); and
- (iii) A letter from the supplier confirming the goods are sent free of charge (where the importer is claiming relief from payment of VAT).

3.8.4 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Goods for people with disabilities: Exemption from import charges claimed”.

The documentary evidence referred to at 3.8.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 68 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 48 of Directive 2009/132/EC for VAT**

To claim this relief from Customs Duty and VAT one of the following codes must be entered in box 37 b on the AEP System or on the SAD:

Code	
Code C24	Goods intended for people with disabilities imported by themselves for their own use.
Code C25	Goods intended for people with disabilities imported by certain approved institutes and organisations.

Where code C25 is used in Box 37b, code 1D09 – Letter of authorisation should be entered in Box 44.

In each case the entry should be supported by the documentary evidence outlined in paragraph 3.8.3.

3.8.5 Disposal of Goods

- (i) In general goods may only be lent, hired out or transferred, whether for payment or free of charge, to a person, an establishment or organisation that qualifies under the conditions listed in paragraph 3.8.1 provided Revenue has received prior notification. In all other cases loan, hiring out or transfer shall be subject to prior payment of import charges at the rate applying on the date of the loan, hiring out or transfer on the customs value ascertained by Revenue.
- (ii) However, goods imported by institutions or organisations eligible for the relief as described in paragraph 3.8.1 (ii) may be lent, hired out or transferred whether for payment or free of charge, on a non-profit making basis to people with disabilities with whom they are concerned without payment of the corresponding charges.
- (iii) Institutions and Organisations which qualified for relief shall inform their local Revenue office of any change of circumstance as follows:
 - a) Where they no longer meet the conditions which entitled them to the relief; or
 - b) Where the goods are being used for purposes other than that which entitled them to the relief.

In such cases Revenue shall apply the rate of duty applicable to the goods in the case of a) on the date the conditions ceased to be fulfilled or b) on the date the goods were put to another use.

3.9 Goods for Disaster Victims

3.9.1 General Conditions

Goods imported by State Organisations, Charitable or Humanitarian Organisations approved by Revenue, or Disaster-relief agencies in order to meet their needs during the period of their activity shall be admitted free from payment of import charges provided they are intended:

- (i) For distribution free of charge to victims of disasters affecting the territory of one or more Member States; or
- (ii) To be made available free of charge to the victims of such disasters, while remaining the property of the organisation in question.

The granting of the relief is subject to approval by the European Commission in consultation with the Member States and shall where necessary lay down the scope and the conditions of the relief.

Organisations requesting such relief should apply in writing to Customs Procedures Branch, Nenagh, Co. Tipperary, customsreliefs@revenue.ie who will refer the application to the Commission for decision. Pending receipt of approval from the Commission, Revenue at the point of importation may suspend the relevant import charges subject to an undertaking by the importing Organisation to pay such charges if relief is not granted.

Note: There is no Relief for materials and equipment intended for rebuilding disaster areas.

3.9.2 Documentary Evidence

The importer must have a letter of authorisation from Customs Procedures Branch in support of the application for relief from import charges. However, see paragraph 3.9.1 above.

3.9.3 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Goods for use of Disaster Victims: Exemption from import charges claimed”.

The documentary evidence referred to at 3.9.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 74 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 51 of Directive 2009/132/EC for VAT**

Code C26 should be entered in box 37 b of the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT. The entry should be supported by the documentary evidence outlined in paragraph 3.9.2.

3.9.4 Disposal of Goods

- (i) Goods may only be lent, hired out or transferred to an organisation that qualifies under the conditions listed in paragraph 3.9.1 provided Revenue has received prior notification. In all other cases loan, hiring out or transfer shall be subject to prior payment of import charges at the rate applying on the date of the loan, hiring out or transfer on the customs value ascertained by Revenue.
- (ii) Organisations which qualified for relief shall inform their local Revenue office of the following situations:
 - a) Where they no longer meet the conditions which entitled them to the relief; or
 - b) Where the goods are being used for purposes other than that which entitled them to the relief.

In such cases Revenue shall apply the rate of duty applicable to the goods in the case of a) on the date the conditions ceased to be fulfilled or b) on the date the goods were put to another use.

3.10 Honorary Decorations or Awards/ Goodwill Presents

3.10.1 General Conditions

Where it can be established that there is no commercial implication the following awards shall be admitted free from payment of import charges:

- (i) Decorations conferred by governments of third countries on persons whose normal place of residence is in the EU;
- (ii) Cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the EU as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into the EU by such persons themselves;
- (iii) Cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the EU for the same purposes as referred to in paragraph (ii); and
- (iv) Awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events. Their nature, unitary value or other features must not be such as might indicate that they are being imported for commercial reasons.

In addition, goods intended as gifts which:

- (i) are offered on an occasional basis; and
- (ii) do not by their nature, value or quantity, reflect any commercial intent; and
- (iii) are not used for commercial purposes,

may be imported free from payment of import charges in the following circumstances:

- a) they are received by official visitors from their host authorities in third countries; or
- b) they are imported by official visitors to the EU who intend to offer them on that occasion as gifts to host authorities;
- c) they are sent as gifts, in a token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the EU and approved by Revenue to receive such articles free of duty. In such cases, the importer must apply in writing to Customs Procedures Branch, Nenagh for initial authorisation to import the goods.

Note: No relief shall be granted for alcoholic products, tobacco or tobacco products.

3.10.2 Documentary Evidence

The importer should have the following documentary evidence in support of the claim to relief from import charges:

- (i) Documentation from the organisation or host in the third country outlining the circumstances of the award, gift or otherwise, in support of the importers claim to relief; and
- (ii) In the case of gifts as described at paragraph 3.10.1 (c), a letter of authorisation from Customs Procedures Branch, Nenagh.

3.10.3 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

- (i) **“Honorary Decorations or Awards: Exemption from import charges claimed” or**
- (ii) **“Goodwill Presents: Exemption from import charges claimed”**

The documentary evidence referred to at 3.10.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

- (i) **Article 81 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 58 of Directive 2009/132/EC for VAT**
- (ii) **Article 82 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 59 of Directive 2009/132/EC for VAT**

To claim this relief from Customs Duty and VAT one of the following codes must be entered in box 37b of the AEP System or on the SAD:

Code	
C27	Honorary decorations or awards
C28	Presents received in the context of international relations

The entry should be supported by the documentary evidence outlined in paragraph 3.10.2.

3.11 Goods to be used by Monarchs or Heads of State/Diplomatic Privilege

3.11.1 General Conditions

The following goods may be imported free from payment of import charges:

- (i) Gifts to reigning monarchs and heads of State;
- (ii) Goods to be used or consumed by reigning monarchs and heads of State of third countries or persons officially representing them, during their official stay in the EU on condition the relief is reciprocal; and
- (iii) Goods to be used or consumed by diplomats during their official stay in the EU.

In cases of doubt as to the diplomatic status of a claimant contact the Department of Foreign Affairs, Protocol Section, Tel 01 4780822.

Please refer to Section 11.4 of the Customs Import Procedures Manual for full details on the procedures to follow in these cases.

Note: Irish Diplomats working abroad lose their diplomatic status when they return to Ireland. Therefore they must apply for relief under the provisions of Transfer of Residence (as outlined in Paragraph 2.1).

3.12 Goods Imported for Trade Promotion Purposes

3.12.1 General Conditions

The following goods shall be imported free from payment of import charges:

- (i) Samples of Goods (as defined in paragraph 1.1.3) of negligible value which can only be used to seek orders of the type of goods they represent with a view to their being imported into the customs territory of the Community;

Note: Revenue may require that certain articles, to qualify for relief should be rendered permanently unusable by being torn, perforated or clearly and indelibly marked or by any other process, provided such operation does not destroy their character as samples.

- (ii) Printed advertising matter such as catalogues, price lists, directions for use or brochures that relate to goods for sale or hire or transport, commercial insurance or banking services offered by a person established outside of the EU, on the following conditions:
 - a) The printed matter clearly displays the name of the undertaking selling/hiring the goods or offering the services;
 - b) Each consignment must contain no more than one document or a single copy of each document if it is made up of several documents. Relief may be granted for consignments containing several copies of the same document provided their total gross weight does not exceed 1 kg; and
 - c) Printed matter may not be made up of a collection of consignments from the same consignor to the same consignee.
- (iii) Articles for advertising purposes, of no essential commercial value, sent free of charge by suppliers to their customers which, apart from their advertising function, have no other use.
- (iv) Products used or consumed at a trade fair or similar event (as defined in paragraph 1.1.3) which are appropriate in their total value and quantity to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation as follows:
 - a) Small representative samples of goods manufactured outside of the EU:
 - Imported free of charge from third countries;
 - Distributed free of charge for use or consumption by the public at the exhibition;
 - Identifiable as advertising samples of low unitary value;
 - Not easily marketable and, where appropriate, packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market; and
 - Foodstuff and Beverages not packaged as described above intended for consumption on the spot at the exhibition.

- b) Goods imported solely for demonstration purposes or to be used to demonstrate machines and apparatus, manufactured outside of the EU which are consumed or destroyed at the exhibition;
- c) Various materials of little value such as paints, varnishes, wallpaper etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives from third countries, which are destroyed by being used; and
- d) Printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles intended exclusively to be distributed free of charge to the public at an exhibition in order to advertise goods manufactured outside of the EU.

Note: The Relief does not extend to exhibitions staged for private purposes in commercial stores or premises to sell third country goods.

There is no relief for alcoholic products, tobacco or tobacco products, fuels, whether solid, liquid or gaseous.

3.12.2 Documentary Evidence

The importer should have a declaration that the goods are for one or more of the situations outlined at 3.12.1 above in support of the claim for relief from import charges.

3.12.3 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

- (i) “Samples for Trade Promotion Purposes: Exemption: from import charges claimed”.
- (ii) “Advertising Material for Trade Promotion: Exemption from import charges claimed”
- (iii) “Products to be used at a Trade Fair: Exemption from import charges claimed”

The documentary evidence referred to at 3.12.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

- (i) **Article 86 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 63 of Directive 2009/132/EC for VAT**
- (ii) **Article 87 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 64 of Directive 2009/132/EC for VAT**
- (iii) **Article 90 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 67 of Directive 2009/132/EC for VAT**

To claim this relief from Customs Duty and VAT one of the following codes must be entered in box 37b of the AEP System or on the SAD:

Code	
C30	Samples of goods imported for trade promotion purposes
C31	Printed matter and advertising material imported for trade promotion purposes
C32	Products used or consumed at a trade fair or similar event

The entry should be supported by the documentary evidence outlined in paragraph 3.12.2.

3.13 Goods Imported for Examination, Analysis or Test Purposes

3.13.1 General Conditions

Goods, which are to undergo examination, analysis or tests to determine their compositions, quality or other technical characteristics for purposes of information or industrial or commercial research, shall be imported free from payment of import charges on the following conditions:

- (i) The goods are completely used up or destroyed in the course of the examination, analysis or testing. Where they are not, the local Revenue Office can agree under their supervision that the goods are;
 - a) Completely destroyed or rendered commercially valueless on completion of the examination, analysis or testing; or
 - b) Surrendered to the State without causing it any expense, where this is possible under national law; or
 - c) In duly justified circumstances, exported outside of the EU.
- (ii) The local Revenue Office should also determine the types of records to be maintained and the period within which the examinations, analysis or tests must be carried out based on information received from the importer and the type of goods involved.
- (iii) Products remaining (as defined in paragraph 1.1.3) should be subject to the relevant import charges on the date of completion of the examination, analysis or tests. Alternatively, Revenue may agree, where the importers request to convert products remaining to waste or scrap, to charge import charges at the rate applicable to the waste or scrap on the date of conversion.

No relief will be granted in respect of goods used in examination, tests or analysis which in themselves constitute sales promotions operations.

Importers wishing to avail of this relief should apply in writing to Customs Procedures Branch customsreliefs@revenue.ie for a letter of authorisation to import the goods in question.

3.13.2 Documentary Evidence

The Importer should have a letter of authorisation issued by Customs Procedures Branch in support of the application for relief from import charges.

3.13.3 Procedure at importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Goods for Examination, Analysis or Test purposes: Exemption from import charges claimed”.

The documentary evidence referred to at 3.13.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 95 of Regulation (EEC) No. 1186/2009 for Customs Duty;
Article 72 of Directive 2009/132/EC for VAT**

Code C33 should be entered in box 37 b of the AEP System or on the SAD in order to avail of the relief from Customs Duty respectively. The entry should be supported by the documentary evidence outlined at 3.13.2 above.

Code 1D09 should be entered in box 44/1 of the entry. The authorisation number issued by Customs Procedures Branch, Nenagh should be entered in box 44/2.

3.14 Consignments sent to Organisations Protecting Copyrights or Industrial and Commercial Patent Rights

3.14.1 General Conditions

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights shall be admitted free from payment of import charges.

3.14.2 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Patent, Copyright Protection: Exemption from Import charges claimed”.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 102 of Regulation (EC) No. 1186/2009 for customs duty;
Article 79 of Directive 2009/132/EC for VAT**

Code C34 should be entered in box 37 b of the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT respectively.

3.15 Tourist Information Literature

3.15.1 General Conditions

The following material may be imported without payment of import charges:

- (i) Documentation (leaflets, brochures, books, magazines, guide-books, posters whether or not framed, unframed photographs and photographic enlargements, maps whether or not illustrated, window transparencies and illustrated calendars) the principal purpose of which is to encourage the public to visit third countries, in particular in order to attend cultural, tourist, sporting, religious, trade or professional meetings or events, provided that:
 - a) The material is intended to be distributed free of charge;
 - b) The literature contains not more than 25% of private commercial advertising matter. If this percentage exceeds 25%, relief from **customs duty** (but not VAT) will still be allowed provided that any additional advertising is exclusively for EC firms; and
 - c) The general nature of its promotional aims is evident.
- (ii) Third country hotel lists and yearbooks published by the official tourist agencies, or under their auspices, and timetables for foreign transport services, provided the following conditions are fulfilled;
 - a) The literature is intended to be distributed free of charge; and
 - b) The literature contains not more than 25% of private commercial advertising matter. If this percentage exceeds 25%, relief from **customs duty** (but not VAT) will still be allowed provided that any additional advertising is exclusively for EC firms; and
- (iii) Reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, viz. yearbooks, lists of telephone or fax numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

3.15.2 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Publicity material: Exemption from import charges claimed”.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 103 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 80 of Directive 2009/132/EC for VAT**

Code C35 should be entered in box 37 b of the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT.

3.16 Miscellaneous Documents and Articles

3.16.1 General Conditions

The following shall be admitted free from payment of import charges:

- (i) Documents sent free of charge to the public services of Member States;
- (ii) Publications of foreign governments or of official international bodies intended for distribution free of charge;
- (iii) Ballot papers for elections organised by bodies set up in third countries;
- (iv) Objects to be submitted as evidence or similar to the courts or other official agencies of the Member States;
- (v) Specimen signatures and printed circulars concerning signatures set as part of customary exchanges of information between public services or banking establishments;
- (vi) Official printed matter sent to the central banks of the Member States;
- (vii) Reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered in a third country and sent to the bearers or subscribers of securities issued by such companies;
- (viii) Recorded media (sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as duty-free admission does not give rise to abuses or to major distortions of competition;
- (ix) Files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
- (x) Plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders in third countries or to participating in a competition held in the EU;
- (xi) Documents to be used in examinations held in the EU by institutions set up in third countries;
- (xii) Printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
- (xiii) Printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a third country to travel agencies set up in the EU;
- (xiv) Printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
- (xv) Official printed forms from third country or international authorities, and printed matter conforming to international standards sent for distribution by third country associations to corresponding associations located in the EU;

- (xvi) Photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers;
- (xvii) Tax and similar stamps proving payment of charges in third countries (**Relief applies only to customs duty**); and
- (xviii) Collectors' pieces and works of art of an educational, scientific or cultural character which are not intended for sale and which are imported by museums, galleries and other institutions approved by Revenue for the purpose of duty-free admission of these goods. The exemption is granted only on condition that the articles in question are imported free of charge, or if they are imported for payment, that they are not supplied by a taxable person. (**Relief applies only to VAT**). There may be relief from Customs Duty as per para 3.2 of this instruction. Importers availing of relief under this section should apply in writing to Customs Procedures Branch (customsreliefs@revenue.ie) for authorisation.
- (xix) Importations of official publications issued under the authority of the country or territory of export, international institutions, regional or local authorities and bodies under public law established in the country or territory of export, and printed matter distributed on the occasion of elections to the European Parliament or on the occasion of national elections in the country in which the printed matter originates by foreign political organisations officially recognised as such in the Member States, in so far as such publications and printed matter have been subject to tax in the country or territory of export and have not benefited from remission of tax on export. (**Relief applies only to VAT**).
- (xx) Articles listed in Annex II (A) which are produced by the United Nations or one of its specialised agencies whatever the use for which they are intended (**Relief applies only to VAT**).

3.16.2 Documentary evidence

In cases where the importer is importing goods under paragraph 3.16.1(xviii), he/she should have a letter of authorisation from Customs Procedures Branch in support of the claim to import the goods in question without payment of import charges.

3.16.3 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Miscellaneous Documents and Articles: Exemption from import charges claimed”.

Where required, the documentary evidence described at 3.16.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 104 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 81 of Directive 2009/132/EC for VAT**

Codes C36 should be entered in box 37b of AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT respectively.

3.17 Ancillary materials for the stowage and protection of goods during their transport

3.17.1 General Conditions

Various materials such as rope, straw, cloth, paper and cardboard, wood and plastics (not normally reusable) which are used for stowage and protection, including heat protection of goods during their transport from a third country to the Customs territory of the Community, shall be admitted free from payment of import charges.

3.17.2 Procedure at Importation

The goods should be entered on the AEP System or on the import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 105 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 82 of Directive 2009/132/EC for VAT**

Code C37 should be entered in box 37b of the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT.

3.17.3 Prohibition/Restriction of Hay and Straw

Imports of hay and straw from non-EU countries require veterinary inspection on import to prevent spreading infectious or contagious diseases to animals. These requirements as well as the list of non-EU countries from which imports of the above goods may be imported are in Annex IV and Annex V of Commission Regulation (EC) No. 136/2004. Further information in relation to prohibitions and restrictions can be obtained from Prohibitions and Restrictions Unit, Nenagh, E-mail: rcpr@revenue.ie.

3.18 Litter, Fodder and feeding stuffs for Animals during their Transport

3.18.1 General Conditions

Litter, fodder and feeding stuffs of any description put on board the means of transport used to convey animals from a third country to the EU for the purpose of distribution to the said animals during their journey may be imported free from payment of import charges. However to prevent spreading infectious or contagious diseases to animals any remaining goods must be removed directly from the means of transport for destruction only as Category I waste and handled as per procedure for international catering waste. See also paragraph 3.17.3.

3.18.2 Procedure at Importation

The goods should be entered on the AEP System or on the import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 106 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 83 of Directive 2009/132/EC for VAT**

Code C38 should be entered in box 37 b of the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT.

3.19 Materials for the Construction, Upkeep or Ornamentation of Memorials to, or Cemeteries for, War Victims

3.19.1 General Conditions

Goods of every description, imported by organisations authorised for this purpose by the competent authority, e.g. the local planning authorities, to be used for the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of third countries who are buried in the EU, shall be admitted free from payment of import charges.

3.19.2 Documentary Evidence

The importer should have a letter from the body that has authorised the work e.g. the local planning authority in support of the claim to relief from import charges.

3.19.3 Procedure at Importation

Where goods are forwarded by post, the declaration on the parcel should be endorsed:

“Materials for upkeep of Cemeteries: Exemption from import charges claimed”.

The documentary evidence referred to at 3.19.2 should be attached to the outside of the parcel and marked ‘Customs Documents’.

Where goods are imported other than by post the goods should be entered on the AEP System or on an import declaration (SAD), with a claim to relief from import charges thereon. For the purposes of completion of the SAD, the legal references are:

**Article 112 of Regulation (EC) No. 1186/2009 for Customs Duty;
Article 89 of Directive 2009/132/EC for VAT**

Code C40 should be entered in box 37 b on the AEP System or on the SAD in order to avail of the relief from Customs Duty and VAT.

3.20 Coffins, Funerary Urns and Ornamental Funeral Articles

3.20.1 General Conditions

The following shall be admitted free from payment of import charges:

- (i) Coffins containing bodies and urns containing the ashes of deceased persons, as well as flowers, funeral wreaths and other ornamental objects normally accompanying them; and
- (ii) Flowers, wreaths and other ornamental objects brought by persons resident in third countries attending a funeral or coming to decorate graves in the EU, provided the importations do not reflect, by their nature or their quantity, any commercial intent.

3.20.2 Procedure at Importation

Caskets containing remains and urns containing ashes may be landed and cleared without an entry on the AEP System, SAD declaration or examination. Caskets and urns, when accompanied, are not required to be reported but are treated in the same way as private effects. In practice they are usually reported.

If they are reported on the carriers manifest, a written request or baggage sufferance form is to be submitted to effect clearance. Evidence must be produced to show that the remains are being removed for interment or for re-interment after exhumation, as the case may be.

3.20.3 Documentary Evidence

Remains for first interment or re-interment: a certificate from the Civil Registrar or other authority of the place where the death occurred stating that the body is being removed for interment or re-interment.

Urns containing ashes: a certificate of cremation issued by the crematorium.

The Officer is to endorse the import documents to the effect that the supporting documents have been produced and that h/she is satisfied. The supporting documents need not be retained. If a request to clear a casket or urn is received without the proper supporting documents, if there is no reason for doubt, clearance may be granted on the understanding that the proper documents will be produced as soon as they become available.

3.21 Airworthiness Certificates

3.21.1 General Conditions

[Council Regulation \(EC\) No 1147/2002](#) suspends customs duties on parts, components and other goods of a kind incorporated in or used for civil aircraft falling within chapters 25 - 97 of the Common Customs Tariff for which an airworthiness certificate was issued by a party authorised by aviation authorities within the Community or in a third country. There is no requirement to use either end-use relief or a suspensory relief i.e. IPR.

3.21.2 Eligible Parts

Parts, components and other goods falling in Chapters 25 – 97 of the Tariff of a kind to be incorporated in or used in the manufacture, repair, maintenance, rebuilding, modification or conversion of civil aircraft imported with an airworthiness certificate may be entered to this procedure. The scheme does not cover semi-manufactured parts, parts imported with a certificate of conformity or raw materials.

3.21.3 Who can avail of this relief?

Certain end-use traders might find this a simpler alternative. However, as not all goods are covered, traders may not wish to use both this system and end-use because the result might be to complicate their systems.

3.21.4 Documentary Evidence

An airworthiness certificate issued by a party authorised by the aviation authorities within the Community or in a third country will be valid to enter the goods to this procedure. A sample of an airworthiness certificate is set out in Annex VI.

(Note: There are many formats of this certificate in use by different competent authorities. The basic information should be the same.)

In cases where the certificate cannot be presented at the time of release for free circulation a declaration, signed by the seller of the goods on the commercial invoice or a document annexed to the invoice should be presented to Customs.

The declaration should read as follows:

“For the following goods of (this invoice)/(invoice no....of...)* the following airworthiness certificates (see column2) have been issued by the company shown in column 3 authorised by the aviation authority shown in column 4 of the country shown in column 5.

Position no. on the invoice	No. of the airworthiness certificate	Issuer of the certificate	Name of the authorising aviation authority	Name of the country
(1)	(2)	(3)	(4)	(5)

*when the declaration is annexed on a separate sheet, the number and date of the invoice should be inserted

3.21.5 General Format of a Certificate

1. The box numbers and location of each box should be as in the sample in Annex VI. The size of each box may be varied to suit the individual application but not to the extent that would make the certificate unrecognisable.
2. The certificate must be in “landscape” format but the overall size may be significantly increased or decreased so long as the certificate remains recognisable and legible.
3. All printing must be clear and legible to permit easy reading.
4. The details to be entered on the Certificate may be either computer printed or hand-written using block capitals and must permit easy reading.
5. The certificate should be in English, and if appropriate, in one or more other languages.

3.21.6 Procedure at Importation

The certificate should be presented to Customs when the goods are declared for release for free circulation. In cases where the certificate cannot be presented at the time of release for free circulation a declaration, as set out at para 3.21.4 above, on or annexed to the commercial invoice should be presented to Customs. The certificate, once it becomes available to the importer, must be presented to Customs. Where goods are released for free circulation under an approved simplified procedure, the importer must insert the following text in Box 44 of the SAD “Import with Airworthiness Certificate” and make the certificate available when the supplementary declaration is submitted.

Code 119 should be entered in box 36 on the AEP system in order to avail of the relief from Customs Duty.

3.21.7 Cases of doubt or difficulty

Where there is very good reason to suspect that an airworthiness certificate has been falsified contact Customs Procedures Branch, Nenagh VPN 63229/63234.

SECTION IV – CONTROL OF SECTION II GOODS ENTERED UNDER THE RELIEF PROVISIONS

4.1 Procedure at Importation

4.1.1 Acceptance of Import Declaration

The Officer who accepts an import declaration for goods being imported under the provisions of this manual is to check that:

- (i) The appropriate declaration form has been correctly completed and signed;
- (ii) Where entry on a SAD is required that such entry is made;
- (iii) The importation qualifies for exemption from import charges as claimed;
- (iv) Where a permanent address in the State is not provided, an undertaking is given to the Officer by the importer, that when he/she has acquired a permanent residence in the state, the address thereof will be notified to the Officer without delay;
- (v) Satisfactory documentary evidence is presented as described in the relevant paragraph of this instruction;
- (vi) Where a pleasure boat, private aircraft, caravan, trailer or mobile home is being imported, evidence of the date of acquisition is produced; and
- (vii) Where the list of goods shown on the import declaration form includes any item, the import of which is restricted, the necessary permit or licence is produced.

If the documentary evidence produced is satisfactory and the declaration is otherwise acceptable the accepting Officer is to place his/her signature and an impression of the Office date stamp in the box titled Acceptance of Declaration on the final page of the declaration form.

Where entry on a SAD is required, the entry is to be dealt with in accordance with standing instructions. A note of the documentary evidence produced is to be made on the back of the declaration form or import entry as appropriate and the evidence is to be returned to the importer if so requested.

Following acceptance or receipt by an Officer of import declarations a record of the transaction is to be made as described above. The record reference number is to be shown in the space reserved for that purpose on the final page of the declaration form or on the back of the entry.

4.1.2 Disposal of import declarations/entries

Following clearance at the import office or release for examination at the importers residence, as the case may be:

- (i) All import declarations/entries in respect of consignments which include trailers, caravans, mobile homes, pleasure boats and private aircraft (see paragraph 4.2.6); and
- (ii) A selection (the number to be determined by the local Assistant Principal) of the import declarations/entries for all other cases,

are to be sent to the appropriate officer in each District. Label C. & E. 1004 is to be attached to all such declarations/entries.

All remaining declarations/entries are to be filed locally.

4.1.3 Records

At import offices a special record is to be maintained of importations under the provisions of Section II of this Manual. The record is to include:

- (i) Details of receipt and disposal of each declaration/entry;
- (ii) The name of the importer;
- (iii) His/her address in the State;
- (iv) The nature and, where possible, the value of the goods;
- (v) The circumstances of the importation: and
- (vi) The PPS number of the importer, where this is available.

The declarations/ entries are to be numbered in an annual series running from 1 January each year. The record may be kept in a special register or database.

4.1.4 Action where documentary evidence is not available at the time of importation

If documentary evidence is not available the accepting Officer is to ascertain the circumstances of the importation and from the information obtained indicate to the importer in writing the type of evidence required, wherever possible enclosing the relevant public information notice.

It may arise that documentary evidence cannot be obtained quickly and the importer may claim that any delay in clearing the consignment would cause extreme hardship because of family considerations or additional transport expenses. In such circumstances, the Assistant Principal (or in his/her absence the senior officer present) having regard to all the circumstances and the grounds for complaint may, if satisfied generally, authorise the clearance of the goods. However, the importer must provide a written undertaking that satisfactory evidence of the transfer will be

furnished to the Officer dealing with the clearance of the consignment at the import office or the importer's residence, as the case may be, within seven days.

Where the import documents are presented by an agent or carrier on behalf of the importer, such agent or carrier is to be warned that if he/she wishes to avoid delays in future he/she must ensure that satisfactory evidence of transfer is available for presentation with the import declaration.

Where the goods are cleared at the import office and the evidence is not received within the seven days mentioned the declaration is to be sent to the local Revenue Office responsible for the District in which the importer resides with a view to establishing the facts. Where the goods are cleared by the Officer at the importer's residence or store and the evidence is not produced within the time laid down, the matter should be pursued only in cases where the Officer is of the opinion, having regard to the situation disclosed by his/her visit to the importer's residence when the goods were examined, that such action is necessary.

If documentary evidence is not available but the accepting Officer, having ascertained the circumstances of the importation, is satisfied that there is no reason to doubt the bona fides of the claim to exemption and the value of the consignment does not exceed €3,000 production of the evidence need not be insisted upon. The circumstances of the importation should be noted on the declaration, which may be dealt with in the ordinary way. In all cases where an import declaration is rejected because of insufficient evidence it is open to the importer to request delivery on payment of duty on deposit, which should normally be allowed.

4.2 Examination and Clearance

4.2.1 Scale and place of examination

Consignments of goods imported under the provisions of this Manual are to be fully examined in accordance with a scale and frequency to be determined by the local Assistant Principal. Where consignments selected for examination are landed at a station where proper examination facilities are available, the examination should be carried out there. In other cases selected consignments may be examined at the importer's premises or the carrier's store.

Consignments imported in groupage loads for clearance at inland depots are to be treated as ordinary consignments and examined accordingly.

4.2.2 Procedure where goods are to be examined at importer's residence or at an alternative place agreed with Customs

Where a consignment is selected for examination and this is to take place at the importer's residence, the importer is to be informed. In certain circumstances, (for example where the importer has not yet established a place of residence in the EU) the examination may take place at an alternative place agreed between the importer and Customs.

Where necessary the importer is also to be advised of the required procedures in relation to the lodging of a merchant's request and deposit to cover the attendance of a Revenue Official at the place of examination. Security to cover removal of the goods to the place of examination is not required. Prior to being released for onward movement to the place of examination, vans, containers, etc., are to be identified and sealed by the Officer who is to note the import

declaration/entry accordingly prior to forwarding it under sealed cover to the Officer who is to examine the consignment.

4.2.3 Arrangements for the attendance of Officers at private premises on Merchant's request

Where the attendance of an Officer from a District other than that in which the import office is located, is required, arrangements are to be made for this by the import office which is to ensure that timely notice of the requested attendance is given to the District concerned. It is the responsibility of local management to arrange for liaison between the officers concerned in relation to the selection of consignments for examination and the making of arrangements for their attendance. In any event, arrangements for the attendance of Officers are not to be finalised without the prior agreement of the Districts concerned. Matters relating to Merchants' Requests are dealt with in Customs Charges for Official Attendance at Merchants' Request Manual.

4.2.4 Examination Procedure

The Officer who examines the consignment is to inspect the import declaration and where the goods have been removed in sealed vans, containers, etc., the seals are to be inspected before permission to discharge is given. The Officer must compare the goods imported with the articles listed on the declaration form and if any goods in excess of those listed are discovered they are to be detained and the facts reported to the local Assistant Principal, the explanation of the importer or his/her agent (if any) being annexed before permission to discharge is given. In examining the goods, the Officer must in all cases satisfy himself/ herself that all the statutory conditions are fulfilled, particular attention being given to cases where the examination is made at a place other than the importer's residence or at an alternative place agreed with Customs.

Where the Officer is not satisfied, a full investigation is to be made and the facts reported to the local Assistant Principal without delay, the explanation of the importer and of his/her agent (if any) being annexed. Where fraud is suspected, all the goods are to be detained. Where fraud is not suspected the goods may be released if the duty chargeable thereon is paid. Where duty is paid to the examining Officer, he/she is to issue a receipt and account for the amount received in the usual manner. Where detention of goods at the importer's residence or other unapproved place is necessary but their removal to official custody is not convenient, the goods may be left in the charge of the importer or of his/her agent who is to be handed a notice of detention and warned to keep the goods unused in his/her possession pending a decision in the case.

When examination has been completed, the Officer, if satisfied that the conditions governing exemption from import charges have been fulfilled and that the goods do not fall within any import prohibition, may allow delivery. A record of every examination carried out is to be maintained.

4.2.5 Import Documents to be Forwarded to the District Office

When goods are cleared by an Officer other than the one in whose District the importer's residence is situated, the import declaration/entry and all supporting documents are to be forwarded to the appropriate Officer in the District where the importer's residence is situated, immediately after clearance of the goods.

Where goods have been removed to premises other than the importer's residence, the declaration/entry is to be forwarded to the District in which such premises are situated, for recording and reference to the proper Officer when the goods are removed to the importer's residence.

4.2.6 Examinations and Clearance of Private Aircraft, Pleasure Boats, Caravans, Trailers and Mobile Homes

Private aircraft arriving by air, pleasure boats arriving by sea and pleasure boats, caravans, trailers and mobile homes which are being imported on transfer of residence but which are not being towed by a motor vehicle (which is itself being imported on transfer of residence) are to be examined at the import office. If the appropriate documentary evidence is provided, and the Officer is satisfied the conveyance may be cleared and the entry forwarded to the appropriate local Revenue Official in the District.

If the evidence is not provided the conveyance is to be detained. If the matter cannot be satisfactorily resolved within a reasonable period a report is to be furnished to the Assistant Principal for decision as to further action.

Private aircraft, pleasure boats, caravans, trailers and mobile homes being imported on transfer of residence and being towed by a vehicle (which is itself being imported on transfer of residence) are to be referred to the appropriate Officer in the District to be dealt with in conjunction with the motor vehicle (see Vehicle Registration Tax Instruction).

4.2.7 Particulars to be Recorded in the District Office Records

Officers in the Districts in which importers' residences are situated are to maintain a record of brief particulars of all importations, whether examination is made at importers' premises, or where import declarations/entries are received after clearance of goods by other Officers. Every import declaration/entry received by Officers in such Districts is, following notation of District records, to be returned to the Import Office.

4.2.8 Post Importation Verifications

Post importation checks should be carried out periodically by the District in respect of entries referred there. The scale and frequency of such verifications is to be determined by the Assistant Principal on a risk analysis basis. Consideration should be given to the points mentioned in paragraph 5.1 in relation to risk analysis checks.

Additionally, in the case of trailers, caravans, mobile homes, pleasure boats and private aircraft, verification of retention by the importer for the period during which it may not be sold or otherwise disposed of is to be carried out periodically. The scale of such verifications is to be determined by the local Assistant Principal who will have regard especially to the risks presented by imports of high value goods.

Where a caravan, trailer, mobile home, pleasure boat or private aircraft is transferred to a place situated in another Revenue District, an advice is to be sent to the relevant Officer who is to maintain a record of the particulars, acknowledge receipt of the advice and make the necessary inquiries. The date of dispatch of this advice and the date of its acknowledgement are to be recorded.

4.2.9 Action where conditions are not fulfilled

In any case where doubt or suspicion arises as to the conditions under which the importation of goods free of import charges was granted the Officer is to submit a full report to the Assistant Principal, but the importer is not to be approached pending instructions.

Similar action is to be taken should it come to the Officer's knowledge at any time that the statutory conditions have not in every respect been fulfilled. In this regard, Officers should bear in mind the specific periods within which the goods concerned may not be transferred, loaned or otherwise disposed of.

SECTION V – CONTROL OF SECTION III GOODS ENTERED UNDER THE RELIEF PROVISIONS

5.1 Risk Analysis Checks

Random checks should be carried out at import stations on a selection of consignments imported under the relief provisions to ensure importers are complying with the general rules that apply in respect of their imports. The scale and frequency of these checks should be determined by the Assistant Principal on a risk analysis basis. Consideration should be given to utilising Station profiles over set periods of time in order to flag imports of this kind and to facilitate the checking of the validity of the import, whether or not the importer has used the correct procedure, and ensuring that importer is entitled to the relief claimed.

The following factors, where appropriate should be considered during such checks:

- Is the importer or his agent in possession of the appropriate documentation in support of his claim to relief, as described under each individual heading of this manual?
- Is the importer or his agent in possession of a letter of authorization from Customs Procedures Branch where necessary?
- Has the Customs entry been completed properly?
- The goods being imported should be appropriate to the type of relief being claimed in respect of them, in other words that the importer or his agent is not making a false claim to relief.
- Where applicable, is the quantity of goods being imported appropriate to the declared use?
- In the case of samples, Revenue may require that certain articles, to qualify for relief should be rendered permanently unusable by being torn, perforated or clearly and indelibly marked or by any other process, provided such operation does not destroy their character as samples.

Where it appears that the importer is not entitled to claim the relief from payment of import charges, the goods should only be released on payment of the charges due.

5.2 Audit

Where importers availing of the relief provisions are the subject of an audit, the factors described in the preceding paragraph are to be considered. In addition, stock records should be checked to ensure that goods have not been lent, hired out or transferred inappropriately, and where this has occurred the importer should be requested to pay the amount of charges due. Auditors should also ensure that the goods in question are being used in accordance with the provisions of the relief obtained.

ANNEX I

A. Books, publications and documents

CN code	Description
3705	Photographic plates and film, exposed and developed, other than cinematograph film:
ex 3705 90 10	- Microfilms of books, children's picture books and drawing or painting books, school exercise books (workbooks), crossword-puzzle books, newspapers and periodicals, printed documents or reports of a non-commercial character, and of loose illustrations, printed pages and reproduction proofs for the production of books
ex 3705 10 00 ex 3705 90 90	- Reproduction films for the production of books
4903 00 00	Children's picture, drawing or colouring books
4905	Maps and hydro graphic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:
ex 4905 99 00	- Other:
	- Other:
	- Maps, charts and diagrams of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics
ex 4906 00 00	Architectural, industrial or engineering plans and designs and reproductions thereof
4911	Other printed matter, including pictures and photographs:
4911 10	- Trade advertising material, commercial catalogues and the like:

CN code	Description
ex 4911 10 90	<p>- Other:</p> <ul style="list-style-type: none"> - Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the territory of the European Communities - Catalogues of films, recording or other visual and auditory materials of an educational, scientific or cultural character - Posters for the promotion of tourism and tourist publications, brochures, guidebooks, timetables, pamphlets and like publications, whether or not illustrated, including those published by private concerns, designed to encourage the public to travel outside the territory of the European Communities, including micro copies of such articles - Bibliographical information material for distribution free of charge ⁽¹⁾ - Other:
4911 99 00	<p>- Other:</p> <ul style="list-style-type: none"> - Loose illustrations, printed pages and reproduction proofs to be used for the production of books, including micro copies of such articles ⁽¹⁾ - Micro copies of books, children's picture books and drawings or painting books, school exercise books (workbooks), crossword puzzle books, newspapers and periodicals and of documents or reports of a non-commercial character ⁽¹⁾ - Publications designed to encourage the public to study outside the territory of the European Communities, including micro copies of such publications ⁽¹⁾ - Meteorological and geophysical diagrams
9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:

CN code	Description
ex 9023 00 80	- Other: - Maps and charts in relief of interest in scientific fields such as geology, zoology, botany, mineralogy, palaeontology, archaeology, ethnology, meteorology, climatology and geophysics

- (¹) The exemption shall not, however, apply to articles in which the advertising covers more than 25% of the surface. In the case of publications and posters for the promotion of tourism, this percentage applies only to private commercial publicity.

B. Visual and auditory materials of an educational, scientific or cultural character

The articles listed in Annex II (A) produced by the United Nations or any of its specialised agencies.

ANNEX II

A. Visual and auditory materials of an educational, scientific or cultural characters

CN code	Description	Beneficiary establishment or organisations
3704 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed:	<div> All organizations (including broadcasting and television organizations), institutions or associations approved by the competent authorities of the Member States for The purpose of duty-free admission of these goods </div>
ex 3704 00 10	- Plates and film:	
	- Cinematograph film, positives, of an educational, scientific or cultural character	
ex 3705	Photographic plates and film, exposed and developed, other than cinematograph film:	
	- of an educational, scientific or cultural character	
3706	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:	
3706 10	- Of a width of 35 mm or more:	
	- - Other:	
ex 3706 10 99	- - - Other positives:	
	- Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes	
	- Archival film material (with or without sound track) intended for use in connection with newsreel films	
	- Recreational films particularly suited for children and young people	
	- Other films of educational, scientific or cultural character	
3706 90	- Other	The purpose of duty-free admission of these goods
	- - Other:	
	- - - Other positives:	

CN code	Description	Beneficiary establishment or organisations
ex 3706 90 51 ex 3706 90 91 ex 3706 90 99	<ul style="list-style-type: none"> - Newsreels (with or without sound track) depicting events of current news value at the time of importation, and imported up to a limit of two copies of each subject for copying purposes - Archival film material (with or without sound track) intended for use in connection with newsreel films - Recreational films particularly suited for children and young people - Other films of educational, scientific or cultural character 	
4911	Other printed matter, including printed pictures and photographs:	
	- Other:	
ex 4911 99 00	- - Other:	
	<ul style="list-style-type: none"> - Micro cards or other information storage media required in computerized information and documentation services of an educational, scientific or cultural character - Wall charts designed solely for demonstration and education 	
ex 8523	Discs, tapes, solid-state non-volatile storage devices 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:	All organizations (including broadcasting and television
	- Of an educational, scientific or cultural character	organizations), institutions or associations approved by the competent authorities of the the purpose of duty- free admission of these goods
ex 9023 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other users:	
	<ul style="list-style-type: none"> - Patterns, models and wall charts of an educational scientific or cultural character, designed solely for demonstration and education - Mock-ups or visualizations of abstract concepts such as molecular structures or mathematical formulae 	
Various	Holograms for laser projection	
	Multi-media kits	
	Materials for programmed instructions, including materials in kit form with the corresponding printed materials	

B. Collector's pieces and works of art of an educational, scientific or cultural character

CN code	Description	Beneficiary establishment or organizations
Various	Collectors' pieces and works of art, not intended for sale	Galleries, museums and other institutions approved by the competent authorities of the Member States for the purpose of duty-free admission of these goods

ANNEX III

CN code	Description
4911	Other printed matter, including printed pictures and photographs:
4911 10	- Trade advertising material, commercial catalogues and the like:
ex 4911 10 90	- - Other:
	- In relief for the blind and partially sighted
	- Other:
ex 4911 91 00	- - Pictures, designs and photographs:
	- In relief for the blind and partially sighted
ex 4911 99 00	- - Other:
	- In relief for the blind and partially sighted

ANNEX IV

CN code	Description
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading No 4801 or 4803; hand-made paper and paperboard:
	<ul style="list-style-type: none"> - Other paper and paperboard not containing fibres obtained by mechanical process or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:
ex 4802 55	<ul style="list-style-type: none"> - - Weighing 40 g/m² or more but not more than 150 g/m², in rolls <ul style="list-style-type: none"> - Braille paper
ex 4802 56	<ul style="list-style-type: none"> - - Weighing 40g/m² or more but not more than 150 g/m², in sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state <ul style="list-style-type: none"> - Braille paper
ex 4802 57 00	<ul style="list-style-type: none"> - - Other, weighing 40g/m² or more but not more than 150g/m² <ul style="list-style-type: none"> - Braille paper
ex 4802 58	<ul style="list-style-type: none"> - - Weighing more than 150g/m² <ul style="list-style-type: none"> - Braille paper
	<ul style="list-style-type: none"> - Other paper and paperboard of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:
ex 4802 61	<ul style="list-style-type: none"> - - In rolls
ex 4802 61 80	<ul style="list-style-type: none"> - - - Other
ex 4802 62 00	<ul style="list-style-type: none"> - Braille paper - - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state <ul style="list-style-type: none"> - Other
ex 4802 69 00	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Braille paper
4805	<p>Other uncoated paper and paperboard, in rolls or sheets not further worked or processed than as specified in note 3 this chapter:</p> <ul style="list-style-type: none"> - Other:

CN code	Description
ex 4805 91 00	<ul style="list-style-type: none"> - - Weighing 150 g/m² or less - Braille paper
ex 4805 92 00	<ul style="list-style-type: none"> - - Weighing more than 150 g/m² but less than 225 g/m²: - Braille paper
4805 93	<ul style="list-style-type: none"> - - Weighing 225 g/m² or more:
ex 4805 93 80	<ul style="list-style-type: none"> - - - Other - Braille paper
4823	<p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres:</p> <ul style="list-style-type: none"> - Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:
4823 90	<ul style="list-style-type: none"> - Other:
ex 4823 90 40	<ul style="list-style-type: none"> - - Paper and paperboard, of a kind used for writing, printing or other graphic purposes - Braille paper
ex 6602 00 00	<p>Walking-sticks, seat-sticks, whips, riding-crops and the like:</p> <ul style="list-style-type: none"> - White canes for the blind and partially sighted
ex 8469	<p>Typewriters and word-processing machines:</p> <ul style="list-style-type: none"> - Adapted for use by the blind and partially sighted
ex 8471	<p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Equipment for the mechanical production of braille and recorded material for the blind
ex 8519	<p>Sound recording or sound reproducing apparatus:</p> <ul style="list-style-type: none"> - Record-players and cassette players specially designed or adapted for the blind and partially sighted
ex 8523	<p>Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:</p>

CN code	Description
9013	<ul style="list-style-type: none"> - Talking books - Magnetic tapes and cassettes for the production of Braille and talking books <p>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter:</p>
ex 9013 80	<ul style="list-style-type: none"> - Other devices, appliances and instruments: <ul style="list-style-type: none"> - Televisions enlargers for the blind and partially sighted
9021	<p>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:</p>
9021 90	<ul style="list-style-type: none"> - Other:
ex 9021 90 90	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Electon Electronic orientator and obstacle detector appliances for the blind and partially sighted - Television enlargers for the blind and partially sighted - Electronic reading machines for the blind and partially sighted
9023 00	<p>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses:</p>
ex 9023 00 80	<ul style="list-style-type: none"> - Other: <ul style="list-style-type: none"> - Teaching aids and apparatus specifically designed for the use of the blind and partially sighted
ex 9102	<p>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 9101:</p> <ul style="list-style-type: none"> - Braille watches with cases other than of precious metals
9504	<p>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</p>
9504 90	<ul style="list-style-type: none"> - Other:
ex 9504 90 90	<ul style="list-style-type: none"> - - Other: <ul style="list-style-type: none"> - Tables games and accessories specially adapted for the use of the blind and partially sighted
Various	<p>All other articles specially designed for the education, scientific or cultural advancement of the blind and partially sighted</p>

ANNEX V

List of eligible substances

Reference No. (Cus No.)	CCT heading	Description
	2845 90	Helium-3
	2845 90	(Oxygen-18) Water
20273	2901 29	3-Methylpent-1-ene
20274	2901 29	4-Methylpent-1-ene
20275	2901 29	2-Methylpent-2-ene
20276	2901 29	3-Methylpent-2-ene
20277	2901 29	4-Methylpent-2-ene
25634	2902 19	P-Mentha-1(7),2-diene Beta-Phellandrene
14769	2903 69	4,4'-Dibromobiphenyl
17305	2904 10	Ethyl methanesulphonate
14364	2923 90	Decamethonium bromide (INN)
20641	2926 90	1-Naphthonitrile
20642	2926 90	2-Naphthonitrile
22830	2936 21	Retinyl acetate
21887	3507 90	Phosphoglucomutase
	3204	Orcoacid Sulphorhodamine G

ANNEX VI

1. Approving Competent Authority/Country		2. AUTHORISED RELEASE CERTIFICATE EASA FORM 1		3. Form Tracking Number	
4. Organisation Name and Address:				5. Work Order/Contact/Invoice	
6. Item	7. Description	8. Part No.	9. Qty.	10. Serial No.	11. Status/Work
12. Remarks					
13a. Certifies that the items identified above were manufactured in conformity to: <input type="checkbox"/> approved design data and are in a condition for safe operation <input type="checkbox"/> non-approved design data specified in block 12			14a. <input type="checkbox"/> Part-145.A.50 Release to Service <input type="checkbox"/> Other regulation specified in block 12 Certifies that unless otherwise specified in block 12, the work identified in block 11 and described in block 12, was accomplished in accordance with Part-145 and in respect to that work the items are considered ready for release to service.		
13b. Authorised Signature		13c. Approval/Authorisation Number		14b. Authorised Signature	
13d. Name		13e. Date (dd mm yyyy)		14c. Certificate/Approval Ref. No.	
				14d. Name	
				14e. Date (dd mm yyyy)	
USER/INSTALLER RESPONSIBILITIES This certificate does not automatically constitute authority to install the item(s). Where the user/installer performs work in accordance with regulations of an airworthiness authority different than the airworthiness authority specified in block 1. it is essential that the user/installer ensures that his/her airworthiness authority accepts items from the airworthiness authority specified in block 1. Statements in block 13a. and 14a. do not constitute installation certification. In all cases aircraft maintenance records must contain an installation certification issued in accordance with the national regulations by the user/installer before the aircraft may be flown.					

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