Notice No.
1882

ORDERING GOODS OVER THE INTERNET OR FROM MAIL ORDER CATALOGUES

Revenue

Notice No. 1882
(November, 2002)

Notice by the Revenue Commissioners

Ordering Goods over the Internet or from Mail Order Catalogues

1. General

This Notice is a brief guide for persons who are considering buying goods either over the Internet or from mail order catalogues.

2. Liability to Customs Duty, Excise Duty and Value-Added Tax

Import charges (customs duties, anti-dumping, countervailing and excise duties where applicable and VAT) are payable on goods purchased over the Internet or from mail order catalogues and imported into Ireland from outside the European Union (EU). In the case of excisable products (alcohol and alcoholic beverages, tobacco and tobacco products and mineral oils) forwarded from other Member States of the EU, excise duty and VAT are chargeable.

3. Basis on which Duty is Calculated

Customs Duty:

The value of the goods for the purposes of charging customs duty is calculated on the price paid or payable for the goods plus the cost of transport (including postage), insurance and any loading or handling charges associated with the delivery of the goods into the EU.

The rate of customs duty applicable can vary and depends on the nature of the goods being imported. Part 4 of the Customs and Excise Tariff of Ireland sets out the rates of customs duty chargeable on imported goods.

Excise Duty:

Different rates of excise duty apply to each category of excisable product. Information on the current rates of excise duty chargeable on excisable products is available in Part 5 of the Customs and Excise Tariff of Ireland.

Value-Added Tax:

Imported goods are liable to VAT at the same rate as applies to the sale within the State of similar goods. The value of the goods for the purpose of VAT is their value for customs purposes, described above, increased by the amount of any duty or other tax (but not including VAT) payable and any other transport, handling or insurance costs between entry into the EU and delivery to their final destination.

4. Consignments of Negligible Value

Consignments not exceeding a value of €22 may be imported from outside the EU without payment of import charges. However, this relief does not apply to importations of tobacco, tobacco products, alcoholic products, undenatured perfumes or toilet waters.

5. Procedure at Importation

On importation from outside the EU, the goods must be presented to customs and customs formalities completed, including payment of all duties / taxes.

6. Goods Prohibited/Restricted

Certain goods are prohibited from being brought into the State under any circumstances; certain other goods are restricted i.e. they may only be brought in under an import licence issued by the appropriate authorities here; in some cases, goods being imported under licence may be subject to a quota limitation. The principal items subject to prohibition / restriction are firearms, ammunition, explosives, dangerous drugs, indecent or obscene publications and meat or meat products. A full list of prohibited or restricted items is contained in Part 2 of the Customs and Excise Tariff of Ireland but if in doubt please consult your nearest customs office at the telephone numbers given below.

7. Further Information

Information on the liability to pay excise duties and VAT on excisable products ordered over the Internet or from mail order catalogues, from EU Member States, may be obtained from:

- **Public Notice No. 1879 "Unaccompanied Import of Excisable Products from EU Member States for Personal Use" and**
- **Public Notice No. 1880 "Import of Excisable Products from EU Member States for Commercial Purposes"**.

Further information may be obtained from any of the following locations:

The Revenue Website: www.revenue.ie

The Customs and Excise Information Office, Irish Life Centre, Lower Abbey St. Dublin 1.

Tel: (01) 8171930
Fax: (01) 8780836

Your Local Collector's Office:

Cork	Tel: (021) 4968783 Fax: (021) 4968010
Dublin	Tel: (01) 6475000 Fax: (01) 4760353
Dundalk	Tel: (042) 9353329 Fax: (042) 9331951
Limerick	Tel: (061) 488482 Fax: (061) 315322
Galway	Tel: (091) 536300 Fax: (091) 536380
Waterford	Tel: (051) 877011 Fax: (051) 862255