

**TRADING FOR BEGINNERS:**

# IMPORTING INTO

# IRELAND



Ireland is on top of the fastest growing European countries, being thus, a perfect scenario for importing. But... how is that process done? This is a brief and concise guide that will shed some light on some of the basic procedures you need to follow:

Importing withing the EU? [Read more here.](#)

## **PRIOR TO ARRIVAL OF THE GOODS**

### first steps



The carrier of the goods must lodge with the Custom Authorities: an electronic

safety & security declaration: *Entry Summary Declaration (ENS)*. This is done using the **Import Control System (ICS)**. Th ICS is an EU system which processes electronic communications for pre-arrival information between carriers and the Community.

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## **ARRIVAL OF THE GOODS**



Goods must be imported at **a place previously approved by Revenue** (in the presence or authority of a revenue official).

by sea: an approved sufferance wharf (ports)

by air: approved Custom airports (Dublin, Cork & Shannon).



# ONCE THE GOODS HAVE ARRIVED



The carrier needs to present the arrived goods to Revenue, that is, to inform Revenue the goods have arrived.

The goods may be desiganted as an approved treatment

which means:



- Goods may be placed under a Custom Procedure
- Goods may enter into a free zone or warehouse
- Approved re-exportation of the goods from the customs territory of the Community
- Destruction of the goods

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## SO WHAT NOW?

**1 Declaring the Goods:** The **Direct Trader Input (DIT)** is an electronic facility for declaring the goods imported into the EU community. The carrier must fill the **Single Administrative Document (SAD)**. **DIT** transfers the data to Revenue and **SAD** avoids the necessity of lodging subsequent paper declaration.



SAD includes



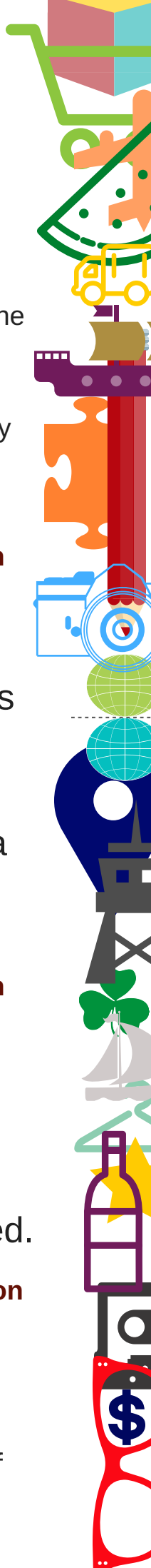
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- *Commodity code:* A ten-digital number which matches to the category and description of the imported goods.
- *Custom Procedure:* This code makes reference to the procedure/regime under which the goods are to be imported.

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**2 Payable Taxes:** These charges are to be paid after **SAD** has been submitted and accepted by Revenue.

- *Custom Duty:* Calculated as a percentage of the value, this percentage may vary depending on the type of good and country of origin.
- *Excise Duty:* This charge applies only to alcohol, tobacco and oil products.



- VAT: It applies at the same rate of analogous goods sold in the country.
- Others: *Anti-Dumping Duty & Countervailing Duty*.

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### Doubts? Questions?



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• This guide was been elaborated with the resources available at the following websites:

- <http://www.revenue.ie/en/customs/index.html>
- <http://www.revenue.ie/en/customs/businesses/importing/>
- <http://ec.europa.eu/trade/import-and-export-rules/import-into-eu/>
- [http://ec.europa.eu/taxation\\_customs/index\\_en.htm](http://ec.europa.eu/taxation_customs/index_en.htm)
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